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United Nations

Financial report and audited financial statements

for the 12-month period
from 1 July 2010 to 30 June 2011

and

Report of the Board of Auditors

Volume II
United Nations peacekeeping operations

General Assembly
Official Records
Sixty-sixth Session
Supplement No. 5

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Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Abbreviations

AMISOM	African Union Mission in Somalia
MINUGUA	United Nations Verification Mission in Guatemala
MINURCA	United Nations Mission in the Central African Republic
MINURCAT	United Nations Mission in the Central African Republic and Chad
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSTAH	United Nations Stabilization Mission in Haiti
MIPONUH	United Nations Civilian Police Mission in Haiti
MONUA	United Nations Observation Mission in Angola
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
ONUB	United Nations Operation in Burundi
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNAMIR	United Nations Assistance Mission for Rwanda
UNAMSIL	United Nations Mission in Sierra Leone
UNAVEM	United Nations Angola Verification Mission
UNDOF	United Nations Disengagement Observer Force
UNEF	United Nations Emergency Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission

UNLB	United Nations Logistics Base at Brindisi, Italy
UNMEE	United Nations Mission in Ethiopia and Eritrea
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMIS	United Nations Mission in the Sudan
UNMISET	United Nations Mission of Support in East Timor
UNMIT	United Nations Integrated Mission in Timor-Leste
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNMOT	United Nations Mission of Observers in Tajikistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMSIL	United Nations Observer Mission in Sierra Leone
UNOMUR	United Nations Observer Mission Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPF	United Nations Peace Forces
UNPREDEP	United Nations Preventive Deployment Force
UNPSG	United Nations Civilian Police Support Group
UNSMIH	United Nations Support Mission in Haiti
UNSOA	United Nations Support Office for AMISOM
UNTAC	United Nations Transitional Authority in Cambodia
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTAET	United Nations Transitional Administration in East Timor
UNTAG	United Nations Transition Assistance Group
UNTMIH	United Nations Transition Mission in Haiti
UNTSO	United Nations Truce Supervision Organization

Letters of transmittal

30 September 2011

Dear Mr. Chairman,

In accordance with financial regulation 6.5, I have the honour to submit the accounts of the United Nations peacekeeping operations for the 12-month period from 1 July 2010 to 30 June 2011, which I hereby approve. The financial statements have been completed and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) **BAN** Ki-moon
Secretary-General

Mr. Liu Jiayi
Chair of the United Nations Board of Auditors
United Nations
New York

17 January 2012

Sir,

I have the honour to transmit to you the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 2010, which were submitted by the Secretary-General. These statements have been examined by the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts, including the audit opinion thereon.

(*Signed*) **Liu** Jiayi
Auditor-General of China
Chair of the United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Report of the Board of Auditors on the financial statements: audit opinion

Report on the financial statements

We have audited the accompanying financial statements of the United Nations peacekeeping operations, which comprise the statement of income and expenditure and changes in reserves and fund balances for the year ended 30 June 2011 (statement I), the statement of assets, liabilities and reserves and fund balances as at 30 June 2011 (statement II), the statement of cash flows for the year then ended (statement III), and the notes to the financial statements, including the related statements (statements IV-XLVIII) and annexes.

Management's responsibility for the financial statements

The Secretary-General is responsible for the preparation and fair presentation of these financial statements in accordance with the United Nations system accounting standards, and for such internal control as management deems necessary to permit the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence that we have obtained is appropriate and sufficient to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations peacekeeping operations as at 30 June 2011 and its financial performance and cash flows for the period then ended, in accordance with the United Nations system accounting standards.

Report on other legal and regulatory requirements

Furthermore, in our opinion, the transactions of the United Nations peacekeeping operations that have come to our notice or that we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and Rules of the United Nations and legislative authority.

In accordance with article VII of the Financial Regulations and Rules, we have also issued a long-form report on our audit of the United Nations peacekeeping operations.

(*Signed*) **Liu** Jiayi
Auditor-General of China
(Chair, United Nations Board of Auditors)
(Lead Auditor)

(*Signed*) Terence **Nombembe**
Auditor-General of South Africa

(*Signed*) Amyas **Morse**
Comptroller and Auditor-General of the
United Kingdom of Great Britain and Northern Ireland

17 January 2012

Chapter II
Long-form report of the Board of Auditors

Summary

The United Nations Board of Auditors has reviewed the operations and audited the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2011. The audit was carried out through visits to Headquarters and to 14 active field missions, and an examination of the accounts of 27 completed missions and the 4 special-purpose accounts, namely, the Peacekeeping Reserve Fund, the support account for peacekeeping operations, the United Nations Logistics Base (UNLB), and after-service health insurance for peacekeeping operations.

Audit opinion

In the Board's opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations peacekeeping operations as at 30 June 2011 and the results of operations and cash flows for the year then ended and have been properly prepared in accordance with United Nations system accounting standards.

The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board considers that these matters do not affect the fair presentation of the financial statements. The Board had previously included an "Other matter" paragraph in its opinion on the financial statements to highlight the weaknesses in the management of assets (non-expendable property and expendable property). However, improvements continued to be made in 2010/11, and programmes were under way to address the management of assets, specifically in the context of the Administration's plans to implement the International Public Sector Accounting Standards. These standards have higher-level requirements in terms of the management, accounting and presentation of assets than the current United Nations system accounting standards. The Board has commented elsewhere in the present report on its concerns regarding the progress to implement IPSAS as it relates to asset management. The management of assets remains a critical aspect that could affect the Board's future reports.

Financial overview

For the financial year ended 30 June 2011, total income decreased to $7.84 billion from $8.10 billion for the previous financial year, owing mainly to a decrease in assessed contributions and interest income. Overall expenditure also decreased from $7.62 billion to $7.57 billion. As a result, there was an excess of income over expenditure of $266 million, compared with an excess of $483 million for the preceding financial year.

Overall overview

The Board recognizes the efforts made by the Administration to address the Board's concerns in the previous reports and to enhance the financial control for the purpose of achieving fairly presented financial statements and maintaining sound internal controls. Some areas, such as the physical verification of assets, and the

creation of unliquidated obligations, are showing a trend of continuous improvement. The Board has, however, still identified weaknesses and deficiencies in many areas in the report, especially:

- Shortcomings identified by the Board on a sample basis in the budget formulation which could result in a possible $68.43 million overestimation of the 2010/11 budget
- Significant deficiencies, such as the absence of an effective oversight mechanism to robustly monitor the procurement and the utilization of assets, which has put at risk of wastage/loss resources estimated at some $136.6 million
- Deficiencies in the construction of mission subsistence allowance accommodation in the African Union-United Nations Hybrid Operation in Darfur (UNAMID) which could expose the Mission to waste and increase operational and reputational risk
- The need for more rigorous approaches to risk management in many areas, including procurement, construction, the Global Field Support Strategy, and mission closures.

Budgeting formulation and management

The budget is a key tool for effective financial management and control, and thus is the central component of the process that provides the oversight of the financial dimensions of an organization's operations. For the period under review, the approved budget for peacekeeping operations was $7.95 billion. The Board examined the process for budget formulation and identified a number of deficiencies, including the need for further refinement of budget assumptions and ensuring their consistent application with due regard to individual missions' mandates and requirements, improvement in computation methods being applied, and thorough review of cost estimates to avoid errors and omissions.

On a sample basis, the Board found that those deficiencies resulted in a possible $68.43 million overestimation of the 2010/11 budget. While ordinarily the overestimation could have been available as budget savings, the Board's findings on redeployments indicated that at least $22.1 million (34 per cent) was redeployed within the year to cover cost overruns in other classes or groups. The Board also identified deficiencies in budget redeployments, including ex post approval of redeployments, and significant volume and frequency of redeployments.

While the Board did not examine all aspects of peacekeeping budget management, it did identify the need for the Administration to enhance its budget formulation with a view to preparing a more reasonable and well justified budget for the governing body's approval and to strengthen its management of budget redeployments.

Asset management

As at 30 June 2011, the value of non-expendable property for peacekeeping operations was $2.23 billion, based on historical costs, and of expendable property an estimated $440 million. While the Board recognizes the progress made by the Administration to address deficiencies in asset management previously reported, it continued to note deficiencies in the management of assets, including:

(a) Some 23,243 assets valued at $136.56 million in 14 missions remained in stock for more than a year and had never been used as of the end of the 2010/11 financial year. In particular, 3,247 of those assets ($13.74 million) were in "bad condition", "write-off" or "pending write-off". The Board considered one of the main reasons for this deficiency was the absence of an effective oversight mechanism that links asset management with the procurement function, to robustly monitor the appropriateness of, and need for, procurement, particularly if there were similar or the same assets in stock;

(b) The continued delay in reconciling the discrepancies identified by the Administration, especially in relation to "not found yet" assets. As of 30 June 2011, only 35 per cent of some 50,547 discrepancies identified by the Administration through its own physical count process had been fully reconciled. The Board also noted that for 2010/11, 7,041 assets valued at $40.71 million could not be located. As of 13 October 2011, the number of assets not located decreased to 3,264 valued at $18.39 million; while 92 assets ($0.18 million) were reported as "lost and written-off". In the Board's view, the Administration should expedite the reconciliation, especially for those "not found yet" assets to ensure sound asset stewardship and the accurate valuation of assets in the financial statements;

(c) On expendable property, while the Board has noted improvements, it remains concerned that the Administration was not yet in a position to provide a complete and sufficiently accurate valuation.

Procurement and contract management

In its previous report, the Board identified significant deficiencies in the bidding for the construction of the mission subsistence allowance accommodation in UNAMID. For the period under review, the Board continued to observe deficiencies regarding the management of this project. For example, UNAMID reduced the accommodation capacity of the project by 420 from 1,946 to 1,526 persons and built an additional unplanned cluster for the Joint Special Representative to a considerably higher standard and cost compared to the staff's clusters. During the construction, UNAMID did not report to Headquarters the significant changes in the scope of the project nor did it seek approval for the changes. This also reflects the absence of an effective framework at Headquarters to monitor closely the progress of projects of this nature.

The Board also identified other deficiencies in procurement and contract management within missions, including the failure to take into account vendors' performance evaluations when contracts are awarded; and deliberately splitting contracts by using exigency criteria to avoid review by the relevant review committees.

Unliquidated obligations

For the period under review, although the Board noted an improvement in the creation of obligations, it continued to observe certain weaknesses. For example, the Board identified invalid obligations of $3.61 million, of which the Administration subsequently cancelled some $2.44 million. The Board also noted the high incidence of unliquidated obligations raised near the end of the year, indicating scope for missions to improve the management of budgets and obligations so as to ensure that obligations are raised in a more timely basis throughout the year. The Board also continues to express its concern about the high incidence of cancellations of unliquidated obligations, and emphasizes the need for the Administration to enhance its monitoring control in this area.

Human resources management

To absorb the cost of the reform of service condition harmonization for staff in peacekeeping operations within existing resources, the Department of Field Support developed some criteria for choosing the proposed long-vacant posts for abolition. This has the effect of reducing the overall vacancy rate across missions. While the Board recognizes that the criteria for abolition were set up to absorb the cost of the reform, it considered that the established criteria could also be used to determine the need for remaining long-vacant posts. The Board's review indicated that there were still 61 posts that meet the same criteria that could be considered for abolition.

Despite introducing roster-based recruitment, the recruitment lead times at some missions remained lengthy, indicating that the full benefits of roster-based recruitment have not yet been delivered. For example, in 2010/11, 2,553 international staff in all missions were recruited, of whom only 1,238 — less than half — were selected from the roster.

Implementation of International Public Sector Accounting Standards

In July 2011, the Board issued a report on the Administration's progress in implementing International Public Sector Accounting Standards (IPSAS), including deficiencies relating to the peacekeeping operations. The Board acknowledges some progress being made by the Administration, but with less than 18 months left to implement the new accounting and financial reporting framework in peacekeeping, the Board noted: (a) the absence of dedicated resources for the IPSAS implementation teams both at Headquarters and the missions; (b) the lack of a detailed implementation plan for peacekeeping operations; and (c) the absence of action plans within individual missions. The Board is also concerned about the possibility that the peacekeeping operations might decide to invoke the transitional provision under IPSAS for plant, property and equipment, thereby further postponing the benefits of IPSAS through full recognition and disclosure of assets in the records and in the financial statements of peacekeeping.

Mission exit and liquidation

Based on the exit and liquidation of the United Nations Mission in the Central African Republic and Chad (MINURCAT) and the United Nations Mission in the Sudan (UNMIS), the Board noted that: (a) formalized and structured risk identification and management procedures have not been established and embedded in the drawdown and liquidation plans; (b) the control and management of ongoing purchase orders and undelivered goods were insufficient; (c) some arrangements on staff separation were inappropriate, resulting in additional payments in UNMIS; and (d) value for money could not be demonstrated in the liquidation of the missions' assets. The Board is of the view that the Administration could draw valuable lessons from the exit and liquidation of these two missions to improve the advance preparations for mission exits and liquidations.

Restructuring of the Department of Peacekeeping Operations

Any major business transformation requires a clear and measurable set of benefits to be delivered and a clear plan towards their implementation and realization. The Secretary-General's comprehensive report (A/65/624) demonstrated the results and impact of the restructuring of peacekeeping since 2007. However, the Board could not objectively assess whether the restructuring reform had been successful because the Organization had not established clear targeted benefits and benchmarks from the outset of the reform process, even after the Office of Internal Oversight Services (OIOS) identified the same problem in 2009. The absence of clearly defined benefits and benchmarks makes it more difficult to determine whether the achievements indicated in the Secretary-General's report came from the restructuring or other management initiatives.

Global Field Support Strategy

The Global Field Support Strategy is a five-year business transformation project aimed at improving the quality and effectiveness of service delivery in an integrated, accountable and transparent manner so that resources are used efficiently and effectively. For the period under review, in the knowledge that OIOS was conducting a comprehensive audit of the Global Field Support Strategy, the report of which was not ready at the time of the Board's report, the Board concentrated on examining the management of benefits realized from the project and noted:

(a) The absence of a five-year plan for each pillar under the Global Field Support Strategy, which should clearly demonstrate the key activities, milestones and project deliveries under each pillar;

(b) Inadequate evaluation methods to measure the qualitative benefits. Currently, key performance indicators for the pillars of modularization, global service centres, and human resources framework were yet to be fully developed, and there was no management system to track, compile and report the achievement of the key performance indicators under each pillar;

(c) Incomplete consideration of the costs in the cost benefits analysis. For example, in the cost benefits analysis for the transfer of functions to the Regional Service Centre, the start-up and operational cost had not been fully considered.

The Board will continue to examine the progress and impact of the Global Field Support Strategy in its future reports, coordinating with OIOS where appropriate.

Follow-up of previous recommendations

The Board has no overall major concerns over the level of implementation of the 52 recommendations it made in 2009/10, where 44 per cent were fully implemented (compared to 44 per cent the previous year), and 56 per cent were partially implemented (compared to 45 per cent the previous year). The Board has commented in the present report on recommendations outstanding in previous periods.

Recommendations

The Board has made a number of recommendations based on its audit. The main recommendations are that the Administration and/or the mission(s):

(a) Require field missions to: (a) maintain complete and accurate historical records for various activities and take those records into account when preparing the future years' budgets; (b) apply an appropriate computation method when calculating the resource requirements to better reflect the reality on the ground; and (c) use delayed deployment factors consistently and accurately in various categories of the contingent-owned equipment self-sustainment budget;

(b) Implement more stringent reviews of the budget submissions to ensure that they are applied in a consistent, accurate and appropriate manner;

(c) Require field missions to strictly adhere to the Controller's requirement that they seek prior approval for redeployments prior to incurring expenditures;

(d) Enhance the existing monitoring and review of budgetary redeployments to ensure that they are fully justified as they arise and before expenditures are incurred;

(e) Closely monitor never-used assets and regularly issue/disseminate periodical reports to missions on availability of unused assets; and coordinate with the Procurement Division to periodically review and monitor the implementation of the acquisition plans and enforce their use as a tool to facilitate effective and efficient procurement management;

(f) Implement procedures for missions to identify and report unused assets to Headquarters in a timely manner; take in-stock assets into consideration when drawing up procurement plans; and declare surplus assets in a timely manner or initiate prompt disposal and/or write-off action of assets which are confirmed unusable;

(g) Expedite the review and reconciliation process of "not found yet" assets and minimize the backlog of the reconciliation in a timely manner;

(h) Enhance the involvement of United Nations Headquarters in the oversight of the procurement and contract management in the UNAMID construction project; establish from the outset, a clear governance framework for all large-scale construction projects, identifying the risks to contract administration and construction project management, and implementing controls to mitigate the risks and manage changes to the contract and scope of work;

(i) Make the appropriate entries at the beginning of the new financial period to adjust for the invalid obligations identified by the Board at UNAMID; and require missions to comply with the Financial Regulations and Rules of the United Nations with respect to the criteria for the creation of obligations;

(j) Make a comprehensive review and develop suitable criteria on the long-vacant posts to identify whether those posts are eligible for further abolition and nationalization, and require missions to conduct periodical review for compliance;

(k) Require missions to fully justify and document the non-use of the recruitment roster; and take measures to keep the roster database up to date;

(l) Require all missions to establish their own IPSAS implementation teams with clear terms of reference; and take proactive action to identify the specific needs of peacekeeping operations and work closely with the United Nations Secretariat implementation team to expedite the preparations for the implementation of IPSAS; and ensure that the IPSAS implementation support teams have dedicated staff and adequate expertise within the IPSAS budget;

(m) Initiate a comprehensive lessons learned exercise based on the specific experiences of closing MINURCAT and UNMIS; and require all active missions and future missions soon after their inception to develop outline exit strategies and liquidation plans;

(n) Draw lessons learned from the peacekeeping restructuring to inform future business transformation and change management, including the need for a clear benefit realization plan, and appropriate indicators and benchmarks/baselines to enable close monitoring of their realization;

(o) Develop a comprehensive plan which elaborates in greater detail under the four pillars the main goals, key activities, milestones, benchmarks/baselines and the way to implement the Global Field Support Strategy and to achieve the benefits, and incorporate the enhanced detail in the Secretary-General's annual progress report for review by the General Assembly;

(p) Establish key performance indicators and related benchmarks for the four pillars of the Global Field Support Strategy and a system to monitor and report on their achievement.

A. Mandate, scope and methodology

1. The Board of Auditors has audited the financial statements and reviewed the activities of the United Nations peacekeeping operations for the financial period from 1 July 2010 to 30 June 2011, in accordance with General Assembly resolution 74 (I). The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, as well as with the International Standards on Auditing.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements fairly presented the financial position of the United Nations peacekeeping operations as at 30 June 2011 and the results of operations and cash flows for the financial period then ended, in accordance with the United Nations system accounting standards. This included an assessment of whether the expenditure recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether income and expenditure had been properly classified and recorded in accordance with the Financial Regulations and Rules of the United Nations. The audit included a general review of financial systems and internal controls, and an examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

3. Pursuant to paragraph 6 of General Assembly resolution 47/211, the Board continued to maintain its audit coverage at Headquarters and 14 active field missions, the accounts of 27 completed missions and the 4 special-purpose accounts, namely, the Peacekeeping Reserve Fund, the support account for peacekeeping operations, UNLB and after-service health insurance for peacekeeping operations, as detailed in annex I.

4. In addition to the audit of accounts and financial transactions, the Board carried out reviews of the peacekeeping operations under financial regulation 7.5. It requires the Board to make observations with respect to the efficiency of financial procedures, the accounting system, the internal financial controls, and in general, the administration and management of the peacekeeping operations.

5. The Board continued to report the results of audits to the Administration through management letters containing detailed observations and recommendations. This practice allows for ongoing dialogue with the Administration. In that regard, 15 management letters were issued covering the financial period under review.

6. The Board coordinated with OIOS in the planning of its audits in order to avoid duplication of efforts and to determine the extent to which the Board could rely on the work of OIOS.

7. In accordance with section A, paragraph 7, of General Assembly resolution 51/225, the Board followed up on previous recommendations. The results of the follow-up are addressed in paragraphs 10 to 14 below.

8. During its examination of the Board's report on the peacekeeping operations for the year ended 30 June 2009 (A/64/5 (Vol. II)), the Advisory Committee on Administrative and Budgetary Questions, in its report (A/64/708), requested the Board to present its observations and recommendations on specific missions in an additional annex on a mission-by-mission basis. The results of that request are reflected in annex III to the present report. This is in addition to previous requests by the Committee, which are of a continuing nature.

9. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

B. Main findings and recommendations

1. Follow-up of previous recommendations of the Board

10. Of the 52 recommendations made for 2009/10, 23 (44 per cent) were fully implemented and 29 (56 per cent) were partially implemented in the period under review. This compares to the previous year (2008/09) when 44 per cent of the recommendations were fully implemented, while 45 per cent were partially implemented, with the remaining 11 per cent not implemented (annex II).

11. The Board noted that the Administration had improved the monitoring of the implementation of the Board's recommendations and reinforced the guidance to the missions on issues concerned. For example, the United Nations Interim Force in Lebanon (UNIFIL) established a Compliance Unit under the Office of Director, Mission Support, one of the main functions of which is monitoring and promoting the implementation of the Board's recommendations, leading to improved implementation. The Board welcomes the progress made by the mission and encourages the Administration to intensify its efforts to implement the Board's recommendations.

Recommendations under implementation

12. Of the 29 partially implemented recommendations, most were in the process of implementation with clear target dates for implementation and showing a positive trend of progress. In those cases, the Board has no major overall concern and encourages the Administration to continue to implement the recommendations. For example, the Board had recommended that the Administration conduct a complete physical verification on non-expendable property. For the period under review, the Administration did improve the physical verification rate, achieving on average over 90 per cent verification with 10 missions achieving 100 per cent of physical verification.

13. In other areas, however, the Board noted that despite earlier recommendations, deficiencies were recurring in various missions. For example, Headquarters recently issued guidance or reiterated its previous requirements to missions without addressing the root causes of the weaknesses identified by the Board or prioritizing the measures needed to address the Board's concern. In this regard, the Board continued to discuss with the Administration how to improve the rate of implementation of its recommendations and to address the root causes of the weaknesses identified.

Ageing of previous recommendations

14. The Board evaluated the ageing of its previous recommendations that had been partially implemented or had not yet been implemented (see annex II). Of the 29 partially implemented recommendations, 18 relate to 2009/10, 3 for 2008/09, 7 for 2007/08, and 1 for 2005/06. The earliest partially implemented recommendation relates to the strengthening of the monitoring of the write-off and disposal of non-expendable property at missions, and expediting all pending write-offs and disposals. While

acknowledging that some action has been taken, the Board continued to find deficiencies in this area.

2. Financial overview and management

15. Compared with the previous year, total income decreased from $8.10 billion to $7.84 billion because of a decrease in assessed contributions. Overall expenditure decreased from $7.62 billion to $7.57 billion. As a result, there was an excess of income over expenditure of $266 million, compared to an excess of $483 million in the preceding financial year.

Unliquidated obligations

16. In its previous report, the Board highlighted deficiencies in the management of unliquidated obligations, including high cancellation rates, the establishment of significant amounts of unliquidated obligations near the year-end, and invalid obligations. For the period under review, the Board noted improvements in the establishment of obligations at year-end as the amount of invalid obligations reduced significantly, but high cancellation rates continued.

Obligations created at year-end

17. Creating obligations at year-end may indicate inadequate in-year budget management or difficulties in accurately profiling expenditure through the year. There is also the risk that missions are creating obligations to reserve current year funds/budget for application in the following year. This practice has the potential to distort the expenditure shown in the financial statements.

18. The Board analysed the ratio of unliquidated obligations created in the last month of the financial year against total unliquidated obligations as at 30 June 2011 in five missions. The average ratio of five missions was 31 per cent, while the ratio of United Nations Support Office for AMISOM and UNAMID were even higher than 40 per cent (table II.1). In one case, to reserve the savings of financial year 2010/11, at year-end UNLB created an obligation for a project valued at $65,000, which meant that the project could charge the 2010/11 budget. However, that project had already had an approved budget in the 2011/12 financial year.

Table II.1

Unliquidated obligations created in the last month of the financial year

(Millions of United States dollars)

Mission	*ULOs as at the end of the current financial year*	*ULOs raised in the last month of the current financial year*	*Percentage*
UNSOA	55.31	22.80	41
UNAMID	125.94	50.98	40
UNMIS	58.98	16.74	28
UNLB	14.65	3.41	23
UNIFIL	10.91	2.31	21
Total	**265.78**	**96.23**	**31**

Note: Based on the Board's analysis during the field audits.

Invalid obligations

19. The Board previously emphasized in its report that the criteria for the creation of obligations have not always been adhered to at some missions. For the period under review, while noting a trend of improvement in the creation of obligations on a sample basis, the Board nevertheless identified invalid obligations of $3.61 million that did not meet the criteria for creation, at UNMIS ($2.36 million), UNAMID ($1.19 million), UNIFIL ($69,096), and UNLB ($8,323).

20. **The Board reiterates its previous recommendation that the Department of Field Support require missions to comply with the Financial Regulations and Rules of the United Nations with respect to the criteria for the creation of obligations.**

21. In response to the Board's findings, the Administration cancelled some $2.44 million of those obligations and made adjustments to the accounting records. For UNAMID, however, the Administration acknowledged the invalidity of the obligations, but did not make an adjustment to the accounts, because in its view, the amount was immaterial.

22. **The Board recommends that the Department of Field Support ensure that UNAMID makes the appropriate entries at the beginning of the new accounting period to adjust for the invalid obligations identified by the Board.**

High cancellation rates of prior-period obligations

23. In its previous reports, the Board had highlighted the high incidence of the cancellation of prior-period unliquidated obligations, and had recommended that the Administration ascertain the reasons for it and take appropriate measures to minimize the cancellations. For the period under review, total cancelled prior-period obligations grew to $242.32 million, an increase of 29 per cent over the previous year; and the ratio of cancellation of prior-period obligations to unliquidated obligations increased to 17.5 per cent (table II.2). The Administration explained that the increase in the cancellation of unliquidated obligations in 2010/11 was due mainly to unavoidable factors, such as the closure of MINURCAT and UNMIS, and delays in contract completions because of changing conditions in MINUSTAH.

24. While the Board recognizes that the cancellation of obligations can not be completely avoided, high levels of cancellation may indicate a lack of effective management of unliquidated obligations in the previous financial period.

Table II.2

Analysis of cancellation of unliquidated obligations for the past four financial years

(Millions of United States dollars)

	2007/08	*2008/09*	*2009/10*	*2010/11*
Unliquidated obligations at period end	1 389	1 500	1 384	1 152
Prior-period obligations cancelled in the following year	128	170	188	242
Percentage of prior-period obligations cancelled in the following year to prior-period unliquidated obligations	13.1	12.2	12.5	17.5

Note: Based on the audited financial statements.

25. The Board remains concerned about management of obligations at peacekeeping missions. The large number of obligations created towards the end of the year, the increase in the cancellations of prior year obligations, and the instances where the Board identified obligations incorrectly raised are all together indications that the management of obligations at missions still needs improvement.

Disclosure of MINURCAT non-expendable properties

26. By its resolution 1923 (2010), the Security Council ended the mandate of MINURCAT on 31 December 2010, followed by a liquidation period up to 30 April 2011. The 2010/11 financial statements show that MINURCAT held non-expendable property valued at $90.4 million at 30 June 2011 based on historical costs, despite the fact that the Mission left Chad in April 2011. The Administration stated that MINURCAT had non-expendable property as of 30 June 2011 which was still in the process of being disposed of. Given that the status of the non-expendable property was mainly in transportation and that the non-expendable property had not been fully accepted by the receivers (including other missions and other United Nations organizations), the Administration decided to disclose the assets under MINURCAT in the financial statements. While recognizing the rationality of that disclosure method, the Board considered that the readers of the financial statements would better understand the status of the non-expendable property if a full explanation could be provided in the notes to the financial statements.

27. **The Board recommends that the Administration: (a) expedite the orderly completion of the disposal process of non-expendable property at MINURCAT; and (b) disclose the accurate final status of those assets in the financial statements once the disposal is complete, including but not limited to the value and number of assets transferred to other missions or other United Nations bodies, pending write-off and disposal.**

3. Budget formulation and management

28. The budget is a key tool for effective financial management and control, reflecting the financial characteristics of an organization's plans for the forthcoming period, and is the central component of the process that provides the oversight of the financial dimensions of an organization's operations. It is thus important that missions make reasonable and justified requests for resources to deliver their mandates, by applying robust budget assumptions and budgetary approaches.

29. Approved resources for peacekeeping operations have continuously increased from $2.5 billion in 2002/03 to $7.95 billion in 2010/11. Of the $7.95 billion, approved resources under Group I and II (mainly for military, police and civilian personnel costs) accounted for 62 per cent and Group III (operational costs) accounted for 38 per cent. Within the operational budget, aviation, fuel and vehicles accounted for 44 per cent. The Board examined the budget formulation processes of these major budget areas focusing on: (a) whether the 2010/11 budget for peacekeeping operations had been formulated in a realistic and well justified manner; and (b) improvements that could be made to make missions' budget submissions more realistic. In addition, the Board reviewed the budget redeployments as well as the results-based-budgeting framework and found the deficiencies described below.

Lack of full justifications for budget assumptions

30. Budget assumptions should not only involve estimating future needs but should also take account of historical trends and foreseeable factors which may have an impact on the budget. The Board found a disparity between the budget assumptions applied in the budget proposals by missions and the relevant historical trends data, as well as limited justification for such disparities. For example, the delayed deployment factor (or vacancy rate) is a major budget assumption in formulating personnel budgets. The lower the delayed deployment factor, the more resources the mission will require. Personnel costs account for a large share of peacekeeping mission budgets, so even a small percentage underestimation of delayed deployment factor would have a significant budgetary impact.

31. In general, the lower the delayed deployment factor, the more resources the mission will require. The Board noted that missions were not applying well justified delayed deployment factors in formulating their budgets. For example, at UNAMID, the average delayed deployment factor of United Nations Police in 2008/09 was 43 per cent. The mission applied a delayed deployment factor of 20 per cent (later revised to 17 per cent after review) in the 2009/10 budget and proposed a five per cent delayed deployment factor rate in its initial budget formulation for 2010/11 without sufficient documented justifications. Theoretically, if the actual average delayed deployment factor of 26 per cent for 2010/11 had been used, it would have resulted in a lower budget by some $18 million. The Board noted other cases of inappropriate use of delayed deployment factor rates for the formulation of budgets relating to formed police units at UNAMID, United Nations Police and National Professional Officer at UNMIS and UNMIT, formed police units and National Professional Officer at MONUSCO. Taken together, the possible budget overestimation might have been some $29.79 million (annex IV).

32. The Department of Field Support explained that at UNAMID, the actual deployment could not be achieved owing primarily to the delays in visa issuance for military observers, inadequate preparedness of a Member State's formed police unit, cancellation of planned deployments of United Nations Police, and the slower than planned progress in the construction of community policing centres. The Department of Field Support further commented that those factors were difficult to be envisaged during the budget preparation exercise.

33. The Administration commented that budgets are plans that contain forecasted financial requirements. In this context, the highly volatile operational environment in which most peacekeeping missions are deployed should be recognized. For missions not in a maintenance phase, but in a deployment phase (such as UNAMID during the 2010/11 period), historical trends should be balanced against operational judgement in a rapidly changing environment as well as any efforts undertaken by the Department of Peacekeeping Operations and the Department of Field Support to expedite deployment. While the Board acknowledged that due regard should be given to individual mission's operational environment and life cycle phase, any deviation from historical delayed deployment factor rates or any other operational judgements that impact on the budget should be fully justified and if possible quantified.

34. The Board noted similar deficiencies in the preparation of operational budgets (further details set out in annex XIII). The possible total impact of these

discrepancies on the overestimation of the operational budgets was at least $44.2 million (see table II.3)

Table II.3

Possible overestimation of operational budgets

(Millions of United States dollars)

Mission	*Area of budget*	*Potential overestimation*
UNAMID	Aviation	18.2
UNAMID	Ration	26
UNIFIL	Ground transport	not available
Total		**44.2 (at least)**

Source: Board analysis of missions' operational budgets.

Weakness in cost-estimation computation methods

35. Besides realistic budget assumptions, a robust and well-justified computation method is also needed to arrive at a reasonable budget. The Board reviewed the computation method in calculating the resource requirements for fuel, and noted a number of deficiencies at UNAMID, in particular:

(a) UNAMID used a monthly arithmetic average fuel price from March to August 2009 as a basis to calculate its fuel cost despite the high variability of the price and quantity of fuel supplied to different locations within the Mission. The Board considered that a weighted average fuel price would have been more appropriate in such circumstances because it would more closely reflect the unit cost. Applying a weighted average method would have reduced the resource requirement by some $3.7 million, compared with the arithmetic average method applied at the Mission. The Department of Field Support commented that the method for calculating the average fuel price is in accordance with the established procedures, but it is considering the feasibility of employing a weighted average approach to fuel price calculations in future budgets;

(b) Owing to inaccurate and incomplete records of fuel consumption, UNAMID used standard unit fuel consumption and average yearly mileage as prescribed by the manufacturers in the instructions to determine fuel requirements for vehicles. UNAMID submitted a total quantity of 12.5 million litres in the budget as the fuel requirements for 3,927 United Nations-owned equipment vehicles and contingent-owned equipment. Similarly, for the fuel requirements for generators at UNAMID, the Mission submitted a total quantity of 24.5 million litres in the budget by using the standard fuel consumption set in the instructions by the manufacturers. The Board is of the view that the method adopted to estimate the fuel requirements was unreasonable, which could result in an inaccurate fuel budget and thus lead to inefficient utilization of resources.

Inconsistency of budget assumptions and miscalculation of cost estimates

36. Missions formulate their resource requirements on a class basis. Certain budget assumptions, including the delayed deployment factor, need to be consistently applied across all the classes. The Board reviewed the formulation of

the contingent-owned equipment self-sustainment budget on a sample basis and noted instances where the delayed deployment factor is applied inconsistently in various contingent-owned equipment self-sustainment categories, as well as miscalculations arising out of applying incorrect delayed deployment factors, for example at UNAMID:

(a) The delayed deployment factors applied in the personnel cost of military contingent and formed police unit costs was 10 per cent and 12.5 per cent, respectively, while in various contingent-owned equipment self-sustainment categories (facilities and infrastructure, communications, medical, and special equipment), the delayed deployment factors applied were 10 per cent and 5 per cent, respectively;

(b) When delayed deployment factors were used in calculation, the incorrect amount had been quoted and consolidated into the summary of resource requirements (see annex V).

37. If delayed deployment factors had been applied consistently and accurately, the total resource requirements of contingent-owned equipment self-sustainment budget of UNAMID could have been reduced by $8.9 million (some 8 per cent of the approved budget for contingent-owned equipment self-sustainment). Similar cases were noted in UNMIS and UNMIL. The Administration acknowledged that in the case of UNAMID and UNMIS, the costing forms were filled out incorrectly because there was no automatic linkage across the workbooks for the delayed deployment factor in the current costing forms, any changes in delayed deployment factor in the costing forms for personnel cost have to be manually updated, and given the tight deadlines for budget finalization, inadvertent oversights occurred. The Administration further explained that in some cases, the application of different delayed deployment factors in various categories of contingent-owned equipment self-sustainment budget was intentional to adjust the cost estimation to reflect the historical trend of resource requirements.

38. The Board considers that the delayed deployment factors applied in various categories of contingent-owned equipment self-sustainment budget should be based on the actual projection for the deployment of the military contingents and formed police unit and should remain the same across different classes. It should not be used as a tool to adjust the resource requirements which is disparate from the nature of delayed deployment factor itself.

39. In summary, the Board identified a possible total overestimation of the 2010/11 budget of $65.87 million ($29.79 million on the personnel budget; and $36.08 million for the operational budget) (table II.4). The Board also noted that at least $22.10 million (34 per cent) was redeployed during the period to cover overexpenditure in other classes or groups.

Table II.4

Summary of possible budget overestimation

(United States dollars)

Category	*Mission*	*Class*	*Possible overestimation of the budget*
Personnel budget	UNAMID	UNP and FPU	20 699 500
	UNMIS	UNP and NPO	2 949 733
	UNMIT	UNP and NPO	3 313 540
	MONUSCO	MC, FPU and NPO	2 824 998
Subtotal			**29 787 771**
Operations budget	UNAMID	COE/SS budget	8 869 252
	UNMIS	COE/SS budget	3 329
	UNAMID	Rations budget	26 030 948
		Vehicle budget	N/A
		Fuel budget	3 736 304
		Aviation budget	N/A
Subtotal			**38 639 833**
Total			**68 427 604**

40. To address the identified deficiencies, the Board considers that the budget could be formulated in a more realistic and well justified manner, in particular:

- Missions need to clearly justify budget assumptions taking account of historical trends and foreseeable factors, and strengthen their review of budget proposals before they are sent to United Nations Headquarters for review
- Respective cost centres, Field Budget and Finance Division/Department of Field Support, as well as the Peacekeeping Financing Division/Office of Programme Planning, Budget and Accounts need to conduct closer reviews of the budget submitted by missions to check that historical trends and any foreseeable factors are duly considered and projections are well justified, that calculations are correct and assumptions applied consistently.

41. **The Board recommends that the Administration require field missions to: (a) maintain complete and accurate historical records for various activities and take those records into account when preparing the future years' budgets; (b) apply an appropriate computation method when calculating the resource requirements to better reflect the reality on the ground; and (c) use delayed deployment factors consistently and accurately in various categories of the contingent-owned equipment self-sustainment budget.**

42. **The Board also recommends that field missions and Headquarters implement more stringent reviews of the budget submissions to ensure that they are applied in a consistent, accurate and appropriate manner.**

43. The Administration commented that the proposed delayed deployment factor and vacancy rates are carefully scrutinized and extensive consultations are held to

arrive at projections reflected in the proposed budgets that are as realistic as possible. It further commented that the actual implementation of the budget is impacted by a number of factors, including Security Council decisions and factors beyond the control of missions. The variances between the approved budget and its actual execution are reported to the General Assembly in the context of missions' performance reports and taken into account in the preparation of subsequent budgets.

44. With respect to the recommendation to accurately apply delayed deployment factor in various categories of contingent-owned equipment self-sustainment, the Administration indicated that it had initiated actions to strengthen review of the application of delayed deployment factors in budget preparation. At the same time, the actual experience in individual missions might dictate the application of different sets of delayed deployment factors reflecting the different nature of self-sustainment services.

Budget redeployments

45. Missions' budgets are presented under three Groups: Group I, Military personnel and police personnel; Group II, Civilian personnel; and Group III, Operational costs. Each group is further broken down into class and object codes. To provide missions with flexibility to reallocate resources in support of efficient delivery of their outputs and mandates, missions are allowed to redeploy funds between groups, classes as well as object codes within their delegated authorities. According to a memorandum from the Controller of 28 June 2002, missions need to get approval from the Director of the Peacekeeping Financing Division/Office of Programme Planning, Budget and Accounts for redeployments between groups, but the Chief Administrative Officer of the mission has authority to approve redeployments within classes or within object codes.

46. While recognizing the need to redeploy funds within the approved budgets of missions because of volatile operational environments and factors beyond missions' control, the Board is of the view that the number and extent of the value of the redeployments among groups or classes, as well as lack of adherence to authorization processes for redeployments, might be indicative of deficiencies in both budget formulation and management, thereby undermining the use of budgets as a tool to assess the performance of missions and peacekeeping operations. The Board examined a sample of budget redeployments and identified the following deficiencies:

- *Ex post approval of redeployments*. UNSOA did not, as required by the Controller's memorandum, seek approval from the Director of the Peacekeeping Financing Division for redeployments between budget groups prior to incurring expenditure. This resulted in ex post approval for a redeployment of $8.1 million in Group III, Operational costs, from Groups I and II. For the redeployment within the same group but among different classes, the Board also found cases at UNSOA where expenditures were incurred prior to the approval of redeployments in four classes by the mission Chief Administrative Officer.

(a) *Frequent and widespread redeployments*. For example, as at 30 June 2011, UNSOA had redeployed 41 per cent (total amount of $85.39 million) of its total appropriation during the fiscal year 2010/11, which might indicate unrealistic budget formulation. The Administration commented that as the approved budget for UNSOA could not have foreseen requirements from the Security Council (resolution 1964 (2010)) for the support of an additional 1,000 troops, the mission had to actively manage the existing resources through redeployment of funds. The Board also noted at other missions, such as the United Nations Interim Administration Mission in Kosovo, the United Nations Mission for the Referendum in Western Sahara and the United Nations Mission in the Central African Republic and Chad, frequent and widespread redeployments across budget classes, up to 100 per cent in some classes (see annex VI). The Administration commented that where higher than 80 per cent redeployment rates occurred, the budget classes were limited and accounted for only a small share of missions' appropriation.

(b) *High-value redeployments*. The Board noted some high-value redeployments. For example, the United Nations Operation in Côte d'Ivoire (UNOCI) redeployed $26.96 million and $10.97 million from operational costs to personnel costs in June and July 2011, respectively. According to the Department of Field Support, in 2010/11, UNOCI experienced unplanned activities that emerged before and after the elections. Such redeployments were to manage the emerging requirements such as hazard pay allowances, evacuation allowances and the need for additional troops. Based on the net redeployment among Groups in the financial statement of every mission, the Board noted that there are six missions (MONUSCO, UNMIS, UNIFIL, MINUSTAH, UNOCI, and MINURCAT) that made individual net redeployments across groups of over $10 million (annex VII). The redeployments for those six missions constituted from 1 to 8 per cent of the total appropriation for the respective missions.

47. While the Board recognizes that changing operational requirements do require budget, frequent and high-value redeployments might be indicative of deficiencies in budget formulation and management. The Board considers that the Administration should enhance its current monitoring mechanism to strengthen budgetary management, in particular for individual high-value redeployments.

48. **The Board recommends that the Administration require field missions to strictly adhere to the Controller's requirement that they seek prior approval for redeployments prior to incurring expenditures.**

49. **The Board also recommends that the Administration enhance the existing monitoring and review of budgetary redeployments to ensure that they are fully justified as they arise and before expenditures are incurred.**

Budget framework

50. In its previous report, the Board highlighted the lack of a clear linkage between the results-based-budgeting framework and resource requirements, and insufficient in-year monitoring of progress and performance. These deficiencies had significantly weakened the intended function of results-based budgeting to serve as a management tool enabling management to understand the level of delivery against planned outputs and costs and take corrective actions where necessary.

51. For the period under review, the Board followed up on those two issues and noted that with the exception of personnel costs, there was still no direct linkage between the results-based-budgeting framework and resource requirements. The Administration reiterated its previous response that the lack of a cost-accounting

system was the main reason for this, but that it expected to have a system in place with the roll-out of the new enterprise resource planning system (Umoja) in 2014. The Office of Programme Planning, Budget and Accounts further informed the Board that it was having ongoing discussions with the Umoja team to address the improvement of linkages between results-based-budgeting frameworks and resource requirements during the budget formulation module design and build phase. While waiting for the new enterprise resource planning system to roll out, the Office of Programme Planning, Budget and Accounts was applying some aspects of cost-accounting principles in training and public information areas which are applying for additional resources. However, that represented no more than 1 per cent of the overall approved peacekeeping budget.

52. In last year's audit of UNLB, the Board had commented on the absence of a regular tool for collecting, compiling and reporting the progress and performance against expected achievements. Following the Board's recommendation, UNLB introduced a results-based-budgeting tracking system using Lotus Notes. Each service of UNLB is required to record its progress in this system on a quarterly basis, and based on the status of the achievement of the expected results prescribed in the results-based-budgeting framework, UNLB has a clearer idea of the progress towards their objectives. The Board considered that UNLB's approach was of particular value and offered lessons for other missions.

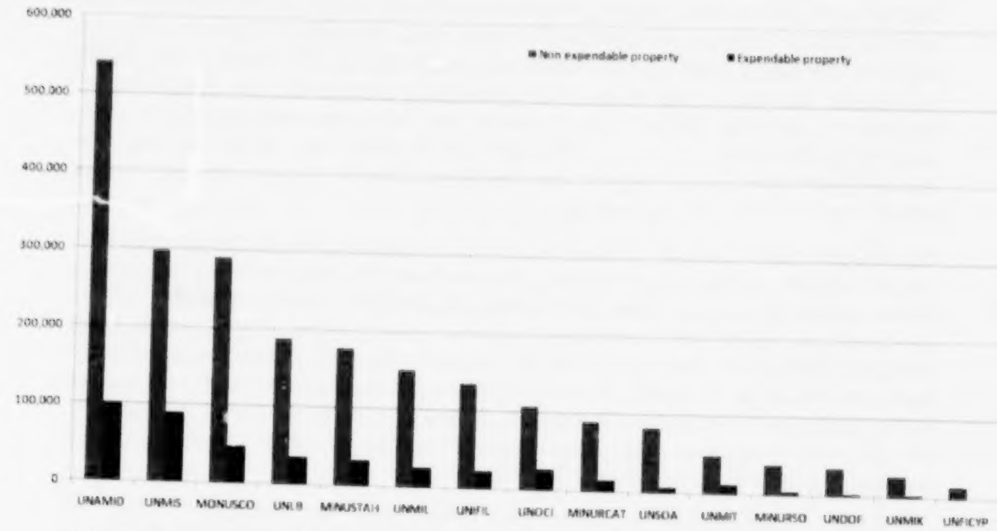
53. The Administration informed the Board that the envisaged improved functionality that would be provided by Umoja would present the opportunity to enhance the results-based-budgeting framework, drawing on lessons such as those at UNLB.

54. **The Board recommends that the Administration: (a) continue to communicate with the Umoja team to ensure that the requirement for improvement of linkages between results-based-budgeting frameworks and resource requirements is duly considered during the budget formulation module design-and-build phase; and (b) identify how both existing systems and Umoja can be used to develop and implement cost-accounting principles more widely.**

4. Assets management

55. At the end of the 2010/11 financial year, in 14 active missions and UNLB, non-expendable property amounted to $2.23 billion based on historical costs, an increase of 5 per cent; while expendable property according to the Administration's accounting records was estimated at $0.44 billion, an increase of 9 per cent over the previous year (see figure II.1).

Figure II.1
Assets held by missions as at 30 June 2011
(Thousands of United States dollars)



Note: The inventory of UNLB, strategic deployment stocks, Department of Peacekeeping Operations Transhipment and United Nations Reserve all reside in Italy; all are included in UNLB.

56. The Board had previously included an "Other matter" paragraph in its opinion on the financial statements to highlight the weaknesses in the management of assets (non-expendable property and expendable property). However, improvements continued to be made in 2010/11, and programmes were under way to address management of assets, specifically in the context of the Administration's plans to implement the International Public Sector Accounting Standards. Those standards have higher-level requirements in terms of the management, accounting and presentation of assets than the current UNSAS. The Board will continue to examine asset management because it will remain a critical aspect given that IPSAS will require higher-level standards.

57. In 2010/11 the Administration took actions to strengthen the management of assets and to address the concerns previously raised by the Board, including:

- Strengthening governance and oversight over asset management, in particular, establishing the Resource Efficiency Group chaired by the Assistant Secretary-General for Field Support to review the function and workload of sections under the Department of Field Support, and identifying the potential savings as well as gain potential efficiencies
- Enhancing management tools, for example, introducing a quarterly performance reporting regime under the annual Department of Field Support property management workplan and the Logistics Support Division global oversight function
- Completing a project to date for reclassification of non-expendable property and implementing a project for optimal use of United Nations Reserve holdings.

58. As a result, the Board saw an improvement in asset management. For example, in 2010/11, all missions, except MINUSTAH and UNOCI (the Board recognized both missions had been subject to severe disruption), achieved an over 90 per cent rate of physical verification on non-expendable properties, with 10 missions achieving 100 per cent. This progress is valuable for the Administration to obtain greater assurance regarding the accuracy and completeness of the asset information disclosed in its financial statements.

59. However, the Board continued to observe the similar deficiencies in asset management identified in its previous reports. In particular:

- High risk of loss/wastage from unused non-expendable property
- Insufficient coverage of physical count on expendable property
- Lack of timely reconciliation of discrepancies in "not found yet" assets
- Assets under the name of users who have been repatriated.

High risk of loss/wastage from unused non-expendable property

60. To efficiently/effectively utilize United Nations resources and avoid loss, wastage, obsolescence and deterioration, assets should be put into use as soon as possible after entry into inventory, with the exception of reserve assets.

61. The Board performed analysis of assets held at missions, based on information readily available to management, which revealed that, by the end of fiscal year 2010/11, approximately 23,243 assets valued at $136.56 million in active missions and UNLB (table II.5) had been in stock for more than a year and not used. Of those assets, some 3,247 assets valued at $13.74 million were either in bad condition or had the status of "write-off" or "pending write-off".

Table II.5
Summary of assets in stock more than a year and not used by end of 2010/11

	Number of assets		*Sum of cost*	
Missions and UNLB	*Number*	*Percentage*	*Cost (United States dollars)*	*Percentage*
UNAMID	12 949	55.71	59 390 847	43.49
UNMIS	4 655	20.03	32 636 702	23.90
MINUSTAH	1 706	7.34	15 704 415	11.50
UNMIL	904	3.89	6 943 871	5.08
UNSOA	893	3.84	8 760 570	6.41
MONUSCO	889	3.82	6 876 862	5.04
UNOCI	422	1.82	1 893 945	1.39
UNLB	181	0.78	1 624 517	1.19
UNIFIL	153	0.66	605 351	0.44
UNMIT	140	0.60	709 222	0.52
MINURSO	123	0.53	549 015	0.40
UNFICYP	83	0.36	320 337	0.23
UNMIK	82	0.35	363 886	0.27

Missions and UNLB	Number of assets		Sum of cost	
	Number	Percentage	Cost (United States dollars)	Percentage
UNDOF	63	0.27	185 256	0.14
Total	**23 243**		**136 564 796**	

Note: Given the nature of the assets of strategic deployment stocks, United Nations Reserve, Department of Peacekeeping Operations Transhipment and liquidation status of MINURCAT, those inventories have been excluded from the summary.

62. The Department of Field Support acknowledged the importance of this area and its implications in terms of inventory carrying costs and risks of loss/wastage but further commented that most of unused assets belong to UNAMID and UNMIS, where operational conditions are restrictive. In its view, the idle assets identified by the Board resulted mainly from uncertain procurement lead times, unpredictable import customs clearance procedures, delays in project implementation and unanticipated changes in the security situation. The Department of Field Support further commented that enhancing the resource efficiency through optimization of equipment management in the field missions is a high priority and it has taken actions to optimize the utilization of stock holdings. While the Board acknowledges the Administration's explanation, it did, however, identify deficiencies in the process of procurement and management of assets that were important root causes for the maintenance of unused inventory items.

High risk of unnecessary procurement

63. The Board found instances at missions where management did not take in-stock assets into consideration before procurement. As an example, table II.6 provides three instances at missions where a large procurement was made while there were sufficient quantities of the same items in inventory based on the data from Galileo (a system to manage assets).

Table II.6

Assessment of the need for procurement

(United States dollars)

Mission	Name of item newly purchased	Number of items newly purchased	Amount of procurement	Number of items already in stock when procurement was made	Note
UNAMID	Transceiver VHF	539	2 093 903	Stock ratio reaches 75% at the end of 2010/11	Bought in 2008/09 and never used
	Transceiver UHF	2 167	2 232 797	Stock ratio reaches 62% at the end of 2010/11	Bought in 2009/10 and never used
UNMIS	Tyre size 11 R22.5	106	183 182	915	Purchased on 28 June and closed on 9 July 2011
	Tyre size 13 R22.5	240		597	
	Container	70	227 886	673	
UNLB	Laser printer	11	24 016	11	
Total			**4 761 784**		

Note: Of the 539 Transceiver VHFs, 51 were in bad condition or pending write-off.

64. The Department of Field Support commented that the procurements referred to in table II.6 were necessary. As of 31 December 2011, UNAMID had issued 2,167 UHF and 329 VHF transceivers. The Department of Field Support further commented that the actual number of tyres held in stock at UNMIS was much less than that in the table above. The purchase of the equipment in UNLB was based on the planned completion dates for two earmarked projects. The Board, however, is of the view that the findings shown in the table indicate that procurement of assets had taken place despite similar assets already being held in stock, indicating the strong likelihood of unnecessary procurements. The Board will revisit the issue in its future audits.

Insufficient declaration of surplus assets

65. To make full use of the assets in stock, a key procedure is to declare surplus of missions' assets (assets high above the normal/standard stock ratio set by the Department of Field Support) in a timely manner. According to a "stock ratio analysis of possible surplus", the key performance indicator report provided by the Administration as at 30 June 2011, the number of estimated "overstock assets" in missions was 20,936. However, only 2,443 (about 12 per cent) were declared by missions as surplus. The level of unused assets indicates significant deficiencies in the management of assets, thereby increasing the risk of wastage, loss and poor value for money.

66. The Department of Field Support acknowledged the importance of identification and declaration of surplus assets that were in excess of the requirements and met the criteria of "good surplus". It further commented that in accordance with established criteria, not all assets above the generic Logistics Support Division stock ratios could be in excess of the requirements and therefore be subject to surplus declaration as "overstock". Notwithstanding the above comments, the Department of Field Support has identified weaknesses in the asset management processes, including global surplus management which were being addressed, in the interim, through the Department of Field Support Resource Efficiency Group.

67. Based on interviews carried out with various departments involved to identify the root causes, the Board noted the following:

- Both Headquarters and missions did not take full account of the assets in stock when making requisitions
- No Headquarters department was fully responsible for reviewing, analysing and monitoring the missions' acquisition plans although the Department of Field Support or the Procurement Division individually had implemented some functions
- Insufficient coordination on procurement management among various departments, such as the Procurement Division of the Department of Management and the Logistics Support Division of the Department of Field Support at Headquarters.

68. Based on the above analysis, the Board is of the view that the absence of an effective oversight framework over the procurement and asset management is the main factor contributing to the deficiencies it has identified.

69. **The Board recommends that the Department of Field Support: (a) closely monitor never-used assets and regularly issue/disseminate periodical reports to missions on availability of unused assets; and (b) coordinate with the Procurement Division to periodically review and monitor the implementation of the acquisition plans and enforce their use as a tool to facilitate effective and efficient procurement management.**

70. **The Board also recommends that the Department of Field Support implement procedures for missions to: (a) identify and report unused assets to Headquarters in a timely manner; (b) take in-stock assets into consideration when drawing up procurement plans; and (c) declare surplus assets in a timely manner or initiate prompt disposal and/or write-off action of assets which are confirmed unusable.**

71. The Department of Field Support acknowledged the importance of this area and its implications in terms of inventory carrying costs. The Department of Field Support stated that measures have been taken to improve the stock holdings and it has identified actions for potential efficiency gains. The Department of Field Support has also issued guidance to the field missions on conducting analysis of the property holdings, and continuous measures for improvement would be included in the Work Plan on Property Management for the financial year 2011/12.

Insufficient coverage of physical count on expendable property

72. The coverage of physical count on expendable property at UNMIS, UNLB and UNSOA was inadequate, and the records at UNMIT were inaccurate. For example, at UNMIS and UNLB, the coverage of physical count of expendable property were only 27 per cent and 55 per cent, respectively, far below the Administration's own 100 per cent target with a tolerance of 25 per cent. In UNSOA, although the whole mission's physical count rate reached 80 per cent, the rates of some individual sections were very low, for example, the Information and Communication Technology Section in Nairobi was only 29 per cent; the Engineering Unit in Mogadishu 5 per cent, the Transportation Unit in Mombasa 1 per cent, and the Transportation Unit in Mogadishu was zero. In addition, the Board found at UNMIT that the quantity of nine category drugs recorded in the Galileo system (representing 82 per cent of all drugs held) was inconsistent with the verification by the Board.

73. **The Board recommends that the Department of Field Support require missions to conduct a physical count of expendable property periodically and enhance the coverage of the physical count to obtain the assurance of the accuracy of the data recorded in the Galileo system.**

74. The Department of Field Support stated that UNLB had conducted a full physical verification on expendable property but inadvertently did not update the relevant fields in the Galileo Inventory Management System. The error has since been corrected. UNMIT had already taken remedial action to improve inventory control measures, including updating the Galileo Inventory Management System in a timely manner.

Delayed reconciliation of discrepancies in "not found yet" assets

75. The discrepancy reconciliation report compiled by the Department of Field Support revealed that as at 30 June 2011, 35 per cent of some 50,547 discrepancies

had been fully reconciled. While the Board recognizes that this is a 5 per cent improvement compared to the previous year (30 per cent), it considers the backlog of the reconciliation of discrepancies still too high.

76. Of these discrepancies, the Board's particular concern was the "not found yet" assets. In its previous report, the Board noted that 8,365 assets with a value of $30.78 million could not be located as at 30 June 2010. After the Administration performed procedures to verify the status of these assets, as of 13 October 2011, the Board was informed that only 477 assets ($0.47 million) were reported as "lost and written-off" together with 455 assets ($1.88 million) still not located. However, for 2010/11, the Board noted that 7,041 assets valued at $40.71 million were again "not found yet", an increase of 32 per cent. As of 13 October 2011, the number of assets still not located was 3,264 assets with a value of $18.39 million; and 92 assets with a value of $0.18 million were reported as "lost and written-off" (annex X).

77. Whereas most "not found yet" assets had been reconciled afterwards and only part of them was actually lost, the Board is concerned at the lack of timely reconciliation of discrepancies. The Administration could reconcile most of the "not found yet" assets by October, three months after the end of that financial year. Therefore, the Board considers that the reconciliation of "not found yet" assets should be undertaken in a year and the backlog at the end of the financial year should be minimized.

78. **The Board recommends that the Department of Field Support expedite the review and reconciliation process of "not found yet" assets and minimize the backlog of the reconciliation in a timely manner.**

79. The Department of Field Support acknowledged the importance of timely reconciliation of discrepancies in terms of both operational and financial reporting aspects. It further commented that under its performance measurement system for property management, it has established three key performance indicators to measure the timeliness of discrepancy reconciliation. Of the 7,041 items outstanding as "not found yet" as at the end of financial year 2010/11, only 38 per cent had been in status "not found yet" for a period longer than 90 days beyond the key performance indicator target. As at 19 December 2011, 72 per cent of the outstanding "not found yet" discrepancies have been reconciled, with 1,996 remaining outstanding.

Assets under the name of users who have been repatriated

80. Based on data analysis by the Board in financial year 2010/11, 345 non-expendable assets in several missions with a value of $2.42 million were still under the name of 97 users who had been repatriated in seven missions (annex XI). The Administration later informed the Board that 220 assets ($1.14 million) were held by officers of military contingents, and 120 assets ($1.25 million) were under the name of civilian staff. The holders of the remaining five assets, valued at $27,500, were still unknown. As of 21 October 2011, the Administration stated that 192 assets ($2.07 million) had been found, leaving the location of 153 assets ($0.35 million) unknown.

81. The Board considers that efforts should be made to enhance the management of those United Nations-owned assets to avoid the need to expend efforts in locating the assets. For example, when staff members are repatriated, check-out procedures should be strictly complied with.

82. **The Board recommends that the Department of Field Support require all missions to: (a) establish enhanced communication with military contingents to obtain up-to-date information on United Nations-owned equipment; and (b) carry out the required asset check-out procedures for all United Nations staff who are being repatriated.**

83. The Department of Field Support commented that it would reiterate to missions concerned the importance of bilateral communication with military contingents to grasp the updated status and user information of United Nations-owned equipment. It further commented that there are exceptional circumstances such as accidents involving death of staff members, medical evacuations and non-return of staff to the mission for valid reasons whereby check-out procedures cannot be strictly complied with. The Department of Field Support concurred that missions should continue to carry out check-out procedures in an effective and policy compliant manner, and should address expeditiously any exceptional situations where deviations from the procedures are caused by circumstances beyond mission control. As at 19 December 2011, only 107 assets with a total value of $184,750.27 are still under reconciliation.

Deficiencies in write-off and disposal of non-expendable property and expendable property

84. Write-off assets may be triggered by damage, obsolescence, surplus or other cause. All such causes must be approved at an appropriate level of authority and comply with the procedures set out by the Administration.

85. During this year's audit, the Board found deficiencies in the process of write-off and disposal as follows:

(a) *Delay in write-off and disposal*. The Board noted that 6,674 assets valued at $31.36 million were pending write-off or disposal over 12 months as of 30 June 2011 (annex VIII and annex IX), more than six months longer than the benchmark set by the Administration. The delays in write-off or disposal might not only cause further deterioration or devaluation of these assets, but also result in significant amounts of maintenance cost and storage cost;

(b) *Write-off or disposal without approval*. The Board noted that in UNMIT, 1,919 items of not-found expendable property valued at $28,740 were directly written off by warehouse employees without approval from the Chief Administrative Officer. This indicates insufficient internal control over expendable property, increasing the risk of loss, fraud and misappropriation;

(c) *Delay in change of title of vehicles*. The Board noted that UNIFIL did not change the title of eight vehicles bought by the Government of a Member State in 1991 as contingent equipment after full reimbursement by the United Nations. This resulted in difficulty in confirming the ownership of these vehicles when the mission disposed of them in 2010.

86. **The Board reiterates its previous recommendation that the Department of Field Support strengthen the monitoring of the write-off and disposal of assets at missions to ensure that appropriate measures are taken to expedite all pending write-off or disposal cases.**

87. **The Board further recommends that the Administration: (a) ascertain the causes of the delays with a view to streamlining the process; and (b) ensure that missions strictly comply with the approval procedure for write-off and disposal.**

88. The Board has included matters relating to the disposal of assets of missions in liquidation in section B.8, on mission exit and liquidation of the present report.

Deficiencies in key performance indicators for stock control of non-expendable property and expendable property

89. Since 2008, the Department of Field Support has issued a set of key performance indicators to evaluate the efficiency and effectiveness of property management in missions. During the last three years, the key performance indicator reports have played an indispensable and important role in property management, leading missions to enhance asset management, especially for non-expendable property. However, the Board believes that there is room for management to further improve the key performance indicator tools.

(a) *Variance of performance should be taken into account when developing the key performance indicator for non-expendable property.* The Board reviewed the key performance indicator formula of "Logistics Support Division stock ratio" and noted that the indicator is simply calculated as the average stock ratios of five responsible units, without considering the variance of those stock ratios which would cancel each ratio out. For example, a mission with a stock ratio of 0 per cent in the Communication Unit, 1.1 per cent in the Electronic Data Processing Unit, 31 per cent in the Engineering Unit, 47.5 per cent in the Supply Unit and 51 per cent in the Transportation Unit, would have an overall key performance indicator of 26 per cent, in excess of the target set by the Logistics Support Division. However, the stock control of this mission was obviously underperforming. To provide a more accurate assessment, the stock ratio variance should be taken into consideration. A new key performance indicator, reflecting the percentage of how many classes of assets fall into the tolerant ratio extent, would address this gap;

(b) *Implementation of minimum and maximum stock control should be included in the key performance indicator for expendable property.* The implementation of minimum and maximum level stock control is very important to minimize the need to procure expendable property. The Board's analysis of data from Galileo at Headquarters indicated that at the end of fiscal year 2010/11, most missions did not set minimum and maximum levels for expendable assets. For example, MINURCAT and UNMIS did not implement that control at all.

90. The Board is of the view that to alleviate the deficiency, it is necessary for the Department of Field Support to design a specific indicator to reflect key performance indicators more accurately and establish minimum and maximum stock levels for valuable expendable property to enhance the control of those assets.

91. **The Board recommends that the Department of Field Support make the key performance indicators more practical and complete by taking into consideration the variance in non-expendable property stock ratios and adding a performance indicator to reflect stock control on expendable properties.**

92. The Department of Field Support agreed in principle that the implementation of minimum and maximum stock level control is very important to ensure that expendable property is procured economically and efficiently. The Department of

Field Support, however, stated that effective utilization of that inventory management technique can be achieved only when inventory management systems fully support this functionality, and when supply chain and operating conditions provide for optimal frequent inventory turnover. The volatile peacekeeping environment, in many instances, would lead to unavoidable spikes or decreases in stock levels. With the gradual implementation of Umoja and the Global Field Support Strategy, the Department of Field Support has implemented and continues to introduce new measures aimed at strengthening the management of inventories in the interim in the current business environment. The recommended key performance indicator on stock control will be introduced immediately after the roll-out of the Galileo codification solution for expendable property for use by field missions.

93. The Department of Field Support further commented that the Department of Field Support stock ratio key performance indicator, which is designed for the purpose of global management oversight in terms of total magnitude and trends in the global asset base, is not intended for operational analysis of the inventory holdings and stock control within each mission at the unit/warehouse level. Operational inventory management is performed by the missions within the delegation of authority for property management. Notwithstanding the above, it plans to conduct external benchmarking through consultancy in order to enhance the established performance measurement framework on property management, validate the key performance indicator targets, tolerance rates, and reporting lines and align them with the leading industry practices.

5. Procurement and contract management

94. Procurement is a vital activity of peacekeeping operations and it is therefore important that missions implement effective procedures to ensure a healthy competition for the United Nations services and to place value for money as a central theme in the consideration of procurement activities. Total operational expenditure incurred by the peacekeeping missions during the 2010/11 financial year was $2,763 million (36 per cent of total expenditure). Most of the operational expenditure related to procurement. In this year's audit, the Board also identified the deficiencies described below.

Building UNAMID accommodation

95. To improve staff living conditions and attract more capable people to work in the mission, UNAMID initiated the construction of the mission subsistence allowance accommodation project with a budget of some $90 million in 2008. According to the Scope of Works in the Request for Proposal, the project was planned to accommodate 1,946 persons.

96. In its previous report, the Board identified several significant deficiencies in the solicitation process for the project and recommended that OIOS conduct a thorough review on the procurement processes relating to this project. In the current year, the Board was informed that OIOS had carried out a comprehensive procurement audit, including a review of the project, but that OIOS report has not yet been finalized.

97. The Board, thus, focused on the governance and management of the project since the construction had started. Good governance, effective management and close oversight by both Headquarters and the mission are vital to keep the

construction of the project on time and on track. After reviewing related contracts, amendments and correspondences between the Mission and the contractor, the Board found a number of significant deficiencies:

(a) *Significant reduction in the accommodation capacity.* UNAMID gradually adjusted the allocation of clusters during the execution of the project. By the time of audit, the project accommodation capacity had actually been reduced by 420 persons to 1,526. The adjustment had substantially decreased the capability of the project to provide appropriate living conditions for the staff. However, the adjustments were only initiated by correspondence between the mission and the Contractor, without prior approval of the changes and any formal documents recording the measurement of change (such as a task order). UNAMID estimated a saving of $1.8 million from the changes to the project.

(b) *Additional construction beyond the original plan.* UNAMID consulted with the contractor to build additional one-person clusters for senior officials, which were planned to be funded from the saving of the downsized scope of work of mission subsistence allowance accommodation. The Board could find no evidence on UNAMID's list of construction projects for any approved plans for the one-person clusters. In any event, only one cluster for the Joint Special Representative was completed, at a cost of $613,614 and without any approval from Headquarters. Although UNAMID explained that the Joint Special Representative cluster was based on the same standard as a six-person cluster, the Board noted that the Joint Special Representative cluster actually occupied 411 square metres, while a six-person cluster was only 210 square metres, and the standard for the Joint Special Representative cluster was much higher than the rest of the mission subsistence allowance accommodation.

98. The Board considers that the Mission should have regularly reported progress and sought approval for any major changes (especially the changes of scope and additional construction outside the plan) in this high-value construction project. Even if there were budget savings under the reduction of scope, the Mission had no clear authority to use the savings without appropriate approval from Headquarters.

99. Given the nature, scale and value of the construction project, the Board considers that the project needs closer oversight and scrutiny by Headquarters. Despite the increasing level of construction projects in recent years, the Administration has not established an appropriate oversight framework for major capital projects in peacekeeping operations.

100. The Department of Field Support commented that it had held several training sessions on "Advanced contact administration for construction works and Managing the Solicitation Process for Construction Works, Systems Contacts and Facilities Management in the United Nations", to improve the capacities of the contracts management and engineering staff so that they are able to supervise large-scale construction projects. Furthermore, the Administration asserted that the ongoing strategic review of the Logistics Support Division under the Global Field Support Strategy shows that the Logistics Support Division has taken steps to define a clear governance framework at United Nations Headquarters, UNLB and the missions. The Division will bear responsibility for validating the requirement from a technical point of view, whereas UNLB will take responsibility over contract management of large construction projects together with the Mission. While the Board welcomes

these developments, it expects to see tangible evidence that effective governance and oversight have indeed been implemented.

101. **The Board recommends that the Department of Field Support: (a) enhance the involvement of United Nations Headquarters in the oversight of the procurement and contract management in the UNAMID construction project; (b) establish from the outset a clear governance framework for all large-scale construction projects, identifying the risks to contract administration and construction project management, and implementing controls to mitigate the risks and manage changes to the contract and scope of work.**

Inadequate consideration of strategic deployment stocks before requisition

102. To expedite rotation of strategic deployment stocks and keep all strategic deployment stocks in a good condition, when a procurement solicitation of strategic deployment stocks is raised, it is vital to check the status and the quantity of strategic deployment stocks and require missions to utilize strategic deployment stocks in stock as far as possible to save money. The Board noted that the Department of Field Support directive "Policy on Resourcing of Equipment and SDS Stock Rotation" (December 2010) requires missions to consider strategic deployment stocks as a primary source of equipment and consult with the UNLB and the Logistics Support Division in every instance for confirmation of strategic deployment stocks holdings and availability of equipment prior to referring requisitions to procurement for action. Local procurement should proceed only in case of exigency or because specific requirements cannot be satisfied from strategic deployment stocks.

103. The Board noted that:

- UNLB purchased 282 items of equipment valued at $616,649 which could have been met from existing strategic deployment stocks holdings in 2010/11. UNLB did not check whether these purchases could be satisfied from strategic deployment stocks holdings prior to raising the requisitions
- At UNSOA, 982 items with a total value of $11.17 million were purchased from outside vendors in 2010/11 despite being held in strategic deployment stocks, including, for instance, 133 20-foot sea containers. There were no formal documents confirming that UNSOA had consulted with the Logistics Support Division and UNLB before the purchase.

104. **The Administration agreed with the Board's recommendation that the Department of Field Support should require missions and UNLB to comply strictly with its directive on using existing strategic deployment stocks holdings wherever possible.**

105. The Department of Field Support commented that it had established an internal control mechanism whereby all goods procured by missions exceeding $1 million in value are subject to review and authorization by the Department, even after approval of the mission's acquisition plan. In addition, the Department had also revised the review process for approving local procurement authority from missions so that all local procurement authority approvals are overseen by the Department to ensure that the local procurement authority requirements are granted only after taking into account strategic deployment stocks stock and rotation, United Nations reserves and systems contracts. UNLB issued an Administrative Instruction in August 2011 to all

cost centre managers reminding them of the established procedures relating to the rotation of strategic deployment stocks. UNSOA advised that every procurement activity conducted after the receipt of the Department's directive on 10 December 2010 was performed in coordination with UNLB and the Logistics Support Division, and only after checking goods availability from strategic deployment stocks.

Vendor performance evaluation

106. Regular monitoring and reporting on vendor performance with appropriate action taken where necessary is important to securing best value for money from procurement. The Board, however, identified the following weaknesses.

(a) **Use of inconsistent performance criteria.** At UNMIT, vendor A got a negative evaluation for delivery performance due to a delay of 107 days, 95 days, and 22 days in three purchase orders. Despite that performance, the vendor received an overall "acceptable" performance evaluation. Similarly, vendor B got a negative evaluation regarding the delivery performance due to 111 days and 18 days of delay in two purchase orders, but was rejected in the final performance report. The Board could find no justification for the difference in vendor performance evaluation. The criteria for vendor performance evaluation need to be made clearer and consistently applied, otherwise they will adversely impact the execution of contracts;

(b) **Providing contract extensions to poorly performing vendors.** At UNMIL, the minutes of the Local Contract Committee noted the security vendors' unsatisfactory performance, but despite that, UNMIL continued to extend the vendors' contracts. The Department of Field Support informed the Board that security vendor performance is evaluated by the requisitioner and there were no negative security vendor evaluations within the 2010/11 financial period. The Board remains concerned that the vendors' contracts were extended despite increasing incidences of thefts of assets reported by the Mission.

107. The Board is concerned that there have been instances of poor vendor performance being raised for several years in many missions. Although the deficiencies in some missions were disclosed and then resolved, similar problems emerged later in other missions. The Board is of the view that the Administration should take a comprehensive approach on vendor performance evaluation and firm action where unsatisfactory performance is identified.

108. **The Board recommends that the Department of Field Support require UNMIT to establish standard operating procedures to ensure consistent criteria to be applied in the vendors' performance evaluation.**

109. **The Board further recommends that the Department of Field Support systematically strengthen the procedures applied by missions in the management of vendors' performance at missions.**

110. The Department of Field Support commented that UNMIT was developing a Standard Operating Procedure to ensure that consistent criteria would be applied in vendors' performance evaluations. It would be issued during the first quarter of 2012.

Deficiencies in contract awards

111. The splitting of awards, ex post facto approvals and approval on an exigency basis, all represent various ways in which procurement at missions can be performed outside normal procurement procedures, and therefore represent a major risk. The Board, therefore, expected more rigorous reviews by the missions on the cases that are awarded on those bases.

112. The Board is of the view that ex post facto and exigency should be used only if the criteria are fully met and in rare exceptions. The Board, however, noted, as described below, cases at MONUSCO, UNSOA and UNMIL where the missions inappropriately used the ex post facto and exigency routes to avoid proper review and approval.

(a) **Deliberately splitting awards to avoid Local Contract Committee's review.** At MONUSCO, a total award of $123,771 was deliberately split into two awards, in order to avoid Local Contract Committee's review as there were only two days left before the year end and the total contract amount exceeded the field office delegated authority. This is an indication of poor procurement planning. In addition, one of the vendors did not participate in a site visit, as required by the solicitation documents, and failed to submit all relevant documentation for vendor registration, but was still awarded a portion of the contract;

(b) **Ex post facto cases separated to avoid being reviewed by higher authority.** At UNSOA, a short-term contract for shipment service was deliberately valued at $999,999, one dollar under the threshold of the Headquarters Committee on Contracts approval. The contract was also extended six times as ex post facto cases, with the total value rising to $9.04 million until February 2011, when the long-term contract was finally approved by Headquarters. In addition, 52 purchase orders relating to air operations, with a cost of $8.36 million, were processed as ex post facto cases, and they were beyond the Mission's authority threshold of $500,000;

(c) **Awards made on an exigency basis while not meeting the exigency criteria.** At UNMIL, two purchase orders, for $128,778 and $139,990, respectively, were made on an exigency basis. However, the documented reasons did not meet the definition of exigency. In both cases, competitive bidding was not followed because of poor procurement planning.

113. The Board is concerned that the deficiencies identified above regarding contract awarding, by means of ex post facto and exigency routes to avoid proper review and approval, could expose the Organization to the risk of not obtaining the best value for money for goods and services, and potentially increase the risk of fraud.

114. **The Board recommends that the Administration systematically strengthen the mechanisms in place to monitor the splitting of awards, ex post factor cases and awards made on an exigency basis, and to ensure that they comply with the Procurement Manual.**

115. **The Board also recommends that the Department of Field Support ensure that UNSOA fully complies with the delegated procurement authority according to the Procurement Manual and the Financial Regulations and Rules of the United Nations.**

116. The Department of Field Support commented that, in a facsimile dated 23 December 2011, it reminded all missions, including MONUSCO, UNMIL and UNSOA, to undertake effective acquisition planning and allow sufficient time for following the required rules, regulations and procedures. UNMIL would enforce strict compliance with the established procedures relating to exigency cases.

6. Human resources management

Vacancy and post management

117. In its previous report (A/65/5, Vol. II), the Board identified deficiencies in the management of vacant posts in missions and recommended that the Department of Field Support conduct a review on long-vacant posts to determine whether they were still needed.

118. For the period under review, the Board noted that in order to absorb the cost of the reform of service condition harmonization for staff in peacekeeping operations within existing resources, the Department of Field Support planned to abolish 349 long-vacant posts and nationalize 330 low-level vacant posts in 12 active missions and UNLB. As there was no guideline for this kind of personnel reform, the Department of Field Support developed its own criteria for choosing the proposed long-vacant posts for abolition. Some 660 posts were finally abolished or nationalized by the end of June 2011.

119. The Board recognizes the positive efforts by the Department of Field Support to save resources and reduce vacancy rates in missions. The Board noted, however, that at UNLB, UNAMID, UNIFIL, MINUSTAH, MONUSCO and UNMIL, there were still long-vacant posts for both international and national staff. An analysis of the current long-vacant posts showed that after the abolishment and nationalization of posts, there were still 61 posts which could be considered for abolition and nationalization based on the same criteria. The average vacant period of those posts are 37.4 months (table II.7).

Table II.7
Analysis on posts eligible for further reduction

Criteria	*Posts*
FS-Other level vacant for more than 2 years	11
P-2/1 vacant for more than 2 years	8
P-3 vacant for more than 2 years	36
P-4 vacant for more than 3 years	5
P-5 vacant for more than 4 years	1
Sum	**61**

Note: Based on the Board's analysis of Field Personnel Division data as at 30 June 2011.

120. The Department of Field Support explained that in many cases long-vacant posts were still needed, since missions sometimes could not fill these posts in a timely manner for administrative reasons or the delayed availability of qualified candidates. Also, the civilian posts correlated to the deployment of troop force, and some posts were maintained when the troops had not reached the authorized

strength. In addition, the criteria used by Field Personnel Division was developed specifically for identifying the potential scope for absorbing the $83 million cost of the human resources reforms without impacting missions' mandate delivery. The exercise was not intended to remove all long-vacant posts.

121. The Board considers that missions can still potentially save resources by further reducing vacant posts and nationalizing basic posts. The management could conduct analysis to identify those which are no longer needed and regularly check the long-vacant posts based on the lessons learned from the previous reductions.

122. **The Board recommends that the Department of Field Support make a comprehensive review and develop suitable criteria on the long-vacant posts to identify whether those posts are eligible for further abolition and nationalization, and require missions to conduct periodical review for compliance.**

123. The Department of Field Support commented that it would plan a more comprehensive review to look into substantive opportunities for nationalization to reduce costs and strengthen national capacity.

Roster-based recruitment

124. In its resolution 61/244, the General Assembly recognized that pre-screened rosters could expedite recruitment in the United Nations. It was envisaged that a roster-based staffing system could bring a number of benefits to the Organization, including efficiency, quality, speed and consistency. Such benefits will come only if the roster is populated with high-quality and appropriate candidates and is kept up to date.

125. According to the Field Personnel Division, the target roster size should be about three or four times the number of the total vacant posts (the number of vacant posts was 1,705 as at 30 June 2011, the Department of Field Support later commented that they are all international posts and only 1,594 are "real" vacant posts, as a total of 111 posts are blocked for administrative or organizational purposes). Set against this, the Field Personnel Division has succeeded in building up a roster of about 9,000 pre-screened candidates.

126. The Board acknowledged the efforts by the Department of Field Support and missions to reduce the recruitment lead time compared to the previous financial year in most missions. However, the Board noted that:

- In financial year 2010/11, there were 2,553 recruitments of international staff in all the missions, of which, only 1,238 (less than 50 per cent) were selected from the roster
- In some missions, there was still a gap between the actual lead time and the targeted time of 120 days set by the Secretary-General in his report (A/55/253). For example, for international staff in UNMIT, the average lead time of recruitment was 263 days, with the longest being 1,509 days. Similar observations were noted in UNLB and UNIFIL
- A number of candidates, who were working in peacekeeping operations and trying to get a higher position, were also included in the roster, implying that even if the mission succeeded in recruiting such candidates from the roster, it

would not necessarily reduce the vacancy rate of the whole of peacekeeping operations.

127. The Board also observed a low selection ratio from the roster. Considering the continuing lengthy recruitment lead time, the Board is of the view that more measures should be taken. The Field Personnel Division explained that the relatively low roster-selection could be attributed to generic job openings that generated selections of candidates that were not yet cleared for the roster, based on exceptional measures granted by the Office of Human Resources Management to expedite recruitment. Only a small minority of the non-roster cases are position-specific job openings. The Board was informed after the audit that the selection ratio of recruitment from properly populated rosters reached approximately 90 per cent. The Department of Field Support further emphasized the significant reduction in vacancy rates for international staff in peacekeeping missions owing to the introduction of the roster-based recruitment system. The Board will continue to examine the utilization of the roster in the next annual audit.

128. **The Board recommends that the Department of Field Support: (a) require missions to fully justify and document the non-use of the recruitment roster; and (b) take measures to keep the roster database up to date.**

129. The Department of Field Support stated that from the introduction of the expert panels and Field Central Review Board review in late 2009, it took considerable time to populate the rosters with qualified candidates. Now that these rosters are well populated, missions are strongly encouraged to select all their candidates from the roster, unless special circumstances would prevent them from doing so. As for indication of availability, owing to the sheer number of candidates in the roster, there is no practical mechanism for an ongoing update of their availability. When possible, the Occupational Group Managers ensure the interest and availability of these candidates before sending a short list to the mission. Once Inspira (the new Human Resources Management system) is used for the field, there will be a possibility for candidates to update their own availability.

Recruitment of national staff and consultants

130. According to the Field Personnel Division, the identification, recruitment and administration of national staff, consultants and individual contractors is delegated to field missions. In its resolution 61/244, the General Assembly acknowledged the necessity of ensuring transparency and accountability with respect to recruitment of general temporary assistance and consultants. However, the current administrative instruction ST/AI/1999/7 does not have specific provisions relating to the requirement for selection.

131. The Board noted instances where UNMIT maintained the files only for the final selected candidates. The relative documents for those failed candidates have not been found. In some cases, there were no supporting documents in respect of written test results, interview or contract records with the candidates.

132. The Board considers that retaining the original documentation is important to support the integrity and transparency of the selection procedure. Insufficient original documentation and the lack of a robust review mechanism create a weak control environment in which the recruiting process for national staff and consultants could be manipulated.

133. The Administration explained that ST/AI/1999/7 was relatively brief on the selection process intentionally, as consultants and individual contractors were supposed to be recruited quickly to perform specific tasks. The Board notes, however, that the relevant administrative instruction (ST/AI/2010/3) stipulates, in section 7.6, that "For each job opening, the hiring manager or occupational group manager, as appropriate, shall prepare a reasoned and documented record of the evaluation of the proposed candidates against the applicable evaluation criteria".

134. **The Board recommends that the Department of Field Support enhance the selection and management of consultants/individual contractors by strictly complying with related requirement policies to make the whole process more competitive, transparent and well-documented.**

7. Implementation of the International Public Sector Accounting Standards

135. On 17 August 2006, the General Assembly, in its resolution 60/283, mandated IPSAS adoption by all United Nations bodies. At the end of 2009, the United Nations revised the deadline for IPSAS implementation (including peacekeeping operations) from 2012 to 2014 owing mainly to a delay in the deployment of the enterprise resource management system (Umoja).

136. The Steering Committee under the Management Committee continues to direct centrally all the entities, including peacekeeping operations, in the United Nations Secretariat in the implementation of IPSAS. Project milestones for peacekeeping operations are being embedded into that for the United Nations Secretariat. The target implementation date for peacekeeping operations is 1 July 2013, half a year earlier than that of non-peacekeeping entities within the United Nations Secretariat.

137. In July 2011, the Board issued its first IPSAS progress report. In the report, the Board highlighted concerns over the implementation of IPSAS in the United Nations Secretariat and peacekeeping operations, as follows:

- The Umoja project is delayed. It is unclear how Umoja could be rephased to support IPSAS
- There is no contingency plan for IPSAS implementation, should the rephased Umoja implementation plan not be delivered
- The IPSAS policy papers for the United Nations and peacekeeping have not yet been completed
- There was no detailed IPSAS implementation plan.

138. During this audit, the Board reviewed the progress on IPSAS implementation made since July 2011 in relation to peacekeeping. The Board acknowledges the efforts and progress made by the Administration, including launching a survey about the IPSAS implementation, scheduling a Chief Finance Officer workshop for developing the detailed implementation plan, and establishing an IPSAS implementation team at Headquarters for peacekeeping operations, as well as conducting the pre-implementation exercise in UNIFIL.

139. However, in the table provided by the Administration (annex XII), which outlines key milestones, target dates and status for the IPSAS project as at October 2011, the Board continued to observe some slippages against the milestones, and

therefore is concerned about the risk of peacekeeping operations failing to meet the IPSAS implementation time frame.

140. While the Board in its previous report in July 2011, recommended that realizing the benefits from IPSAS adoption should be tracked, at the time of audit, the Board had yet to be provided with a clear benefits realization plan for IPSAS adoption in peacekeeping operations.

IPSAS implementation team

141. A capable and well-resourced implementation team to proactively and sufficiently become involved in IPSAS implementation activities is of great importance to successful and timely implementation of the project. To better coordinate with the United Nations IPSAS team, peacekeeping operations had established a Department of Field Support IPSAS implementation team at Headquarters and a field IPSAS support team in UNLB. The field missions were required to establish their IPSAS implementation team by 18 November 2011.

142. The Board noted that staff members in the Department of Field Support implementation team were all part-time and there were no fully dedicated resources for performing IPSAS implementation activities. In addition, there was no IPSAS expert in the implementation team, although recruitment of one IPSAS expert was under way as of audit date.

143. The Board also noted that the activities performed by the Department of Field Support implementation team were mainly directed or instructed by the IPSAS Steering Committee; however, the Board encourages the Department of Field Support implementation team to proactively identify the specific needs for peacekeeping operations to realize benefits and change management following IPSAS adoption. Given the tight timeline, the Board considers that it is essential for the Department of Field Support to proactively develop its own plan further in order to ensure that all peacekeeping specific issues are fully addressed and that the changes required for IPSAS implementation actually happen in the field.

144. In addition, considering the important role of the Department of Field Support IPSAS implementation team and the significant contribution of peacekeeping operations to the total budget for IPSAS ($11 million projection expenditures in the peacekeeping support account — almost 50 per cent of the total budget for IPSAS), the Board is of the view that the dedicated resources for the Department of Field Support IPSAS implementation team should be given priority consideration within the existing IPSAS budget.

145. **The Board recommends that the Department of Field Support: (a) require all missions to establish their own IPSAS implementation teams with clear terms of reference; and (b) take proactive action to identify the specific needs of peacekeeping operations and work closely with the United Nations Secretariat implementation team to expedite the preparations for the implementation of IPSAS; and (c) ensure that the IPSAS implementation support teams have dedicated staff and adequate expertise within the IPSAS budget.**

146. The Department of Field Support commented that in a memorandum dated 17 October 2011, it had requested all missions to establish an IPSAS implementation team. Missions have confirmed that the teams have been established. Furthermore,

the Department is providing each mission with training materials, a train-the-trainer programme, and a test-pilot, which have been completed in UNIFIL.

Detailed implementation plan and action plan for field missions

147. Detailed implementation plans for Headquarters peacekeeping operations and action plans for missions are vital to ensure the successful and timely implementation of IPSAS at operational levels. However, the Board noted that such detailed implementation plans as well as action plans for missions had not yet been formulated.

148. To establish an implementation model for all peacekeeping missions, the United Nations IPSAS team conducted a gap analysis in the validation of the value of assets at UNIFIL together with the Department of Field Support IPSAS team and the Umoja Finance Team in August 2011. During the validation, recommendations were made to address some specific issues relating to IPSAS compliance in peacekeeping operations. However, these recommendations had not yet been included in a detailed IPSAS implementation plan.

149. While the gap analysis at UNIFIL is of value, the Board noted the fact that individual missions face a number of challenges that are specific to their own circumstances. Therefore, individual action plans customized for each mission are also needed. For instance, UNOCI has some particular challenges in accounting for aircraft costs, while UNFICYP faces a particular challenge in accounting for leased equipment in particular types of vehicles.

150. **The Board recommends that the Administration ensure that the United Nations IPSAS implementation team, the Department of Field Support and the missions work closely to develop detailed implementation plans as well as action plans for all missions to ensure the implementation of IPSAS in peacekeeping operations.**

151. The Administration commented that the target date for development of a detailed implementation plan was December 2011 and had shared with the Board some material in relation to the implementation of IPSAS. The terms of reference for the Department of Field Support team and the local IPSAS team had already been drafted. The Administration further commented that a website on the United Nations e-Room, which includes the information about IPSAS, has been established and shared with the Board.

Transitional provision under IPSAS

152. IPSAS allows a period of up to five years for recognition of all plant, property and equipment items in the financial statements. Plant, property and equipment in peacekeeping operations, including non-expendable property, land, buildings and self-constructed assets, account for a significant amount of total assets. For example, non-expendable property totalled some $2.2 billion and the value of land and buildings amounted to $1.7 billion in the 2010/11 financial statements. There are also a significant number of as yet unvalued self-constructed assets. The Administration has not yet obtained accurate data on these assets. Given the value of plant, property and equipment, the Board believes that invoking transitional provision in plant, property and equipment could compromise the benefits of IPSAS implementation, and therefore, considers it important to proactively complete the

physical verification of non-expendable property in the field. Moreover, the Administration should establish an appropriate methodology to value the self-constructed assets and share this with the Board.

153. The Board noted that of the many recommendations from the pre-implementation exercise in UNIFIL to address the issues on valuation of plant, property and equipment and expendable property had not been endorsed by the Steering Committee. In addition, the Board was informed that instructions for plant, property and equipment, including self-constructed assets, would be made available to the offices starting from the third quarter of 2011. However, as of the time of the audit, the Department of Field Support IPSAS team was still working on the real estate template to tailor it to peacekeeping's specific circumstances.

154. The Board also noted that peacekeeping had expendable property with an estimated value exceeding $400 million. Given the significant value of expendable property, accurate and IPSAS-compliant information relating to expendable property will be important to the fair presentation of assets in the financial statements. The Board was informed that the Administration is considering an approach of using replacement cost to get the value of the expendable property. At the time of reporting, a decision has not been finally made. Given the scale of the expendable property and the tight timeline, there is an urgent need to make the decision to expedite the process for confirming the value of expendable property.

155. **The Board recommends that the Administration in collaboration with the Department of Field Support expedite the preparation for confirming the value of plant, property and equipment and expendable property to avoid the transitional provision being invoked, including the decision on the approach to obtain the value of expendable property.**

156. The Administration commented that the IPSAS Steering Committee was mindful that the transitional provisions should be invoked only as an exceptional case. However, the use of transitional provisions is sometimes necessary to achieve IPSAS compliance as the detailed information needed to determine IPSAS-compliant opening balances for some areas is not available, given that UNSAS does not call for the capture of the full scope of information required by IPSAS. The Administration further commented that transitional provisions are not being used to defer full implementation of IPSAS or postpone the work required by IPSAS, but rather to bring the relevant areas to full IPSAS-compliance based on a "manageable" transition plan. For example in the area of self-constructed assets, the Administration intends to disclose a full inventory of these items in the notes to the IPSAS-compliant financial statements if a correct valuation cannot be determined at the date of initial adoption of IPSAS.

8. Mission exit and liquidation

157. The Board examined the arrangements for the exit and liquidation of MINURCAT and UNMIS during the financial period, including the planning and other measures taken to ensure an orderly departure, the separation of national staff, and securing United Nations assets in a controlled and cost-effective manner. The Board recognizes that both missions faced difficult operational circumstances and had to exit quickly at short notice.

Exit strategy and risk assessment

158. A well-prepared exit strategy comprising drawdown and liquidation plan backed by a risk assessment and regular detailed monitoring are essential tools in managing mission closures. The main purposes of the liquidation plan and risk assessment are: (a) to give effect to the Security Council resolution; (b) to maximize output from the diminishing support resources of the mission by focusing resources on priority areas; and (c) to underpin an efficient liquidation process including, for example, repatriating contingents, separating and/or relocating staff, asset disposal or transfer, and archiving.

159. In the drawdown and liquidation of MINURCAT and UNMIS, the Board noted an absence of formalized and structured risk identification and management procedures embedded in the liquidation plan. Best practice recognizes the importance of risk identification and management in the delivery of complex and fast moving projects, such as a mission drawdown and liquidation. The Board would have expected to see formalized and structured risk identification and management procedures established by a mission under liquidation. These procedures should be established, with clear delegation of responsibility to named individuals to manage those risks; senior managers can focus on key delivery areas. The Board had recommended in its previous report concerning MINURCAT that the mission should establish a risk assessment and mitigation plan for each significant drawdown and liquidation action, subject to review by senior management. Although this recommendation was accepted, it was not implemented in the liquidation of MINURCAT or UNMIS. The Board considers that many of the generic risks faced in drawdown and liquidation could have been identified and considered in advance of any mission closure and sees this as an important point of learning for future mission closures.

160. The Board acknowledges that during Mission drawdown and liquidation that there was regular contact and oversight by headquarters to address the many significant matters arising as the plans were implemented and indeed this touched on many aspects of risk. The Board considers, however, that detailed monitoring is not a substitute for structured risk management. The Board notes that the Administration has strengthened the guidance contained in the liquidation manual on risk management but considers that more can be done to enable missions to be ready quickly if the need arises for a rapid exit at short notice.

161. **The Board recommends that the Administration establish from the outset a generic risk assessment and mitigation plan for mission exit and liquidation, as well as possible mitigating strategies, which could be embedded in the liquidation plan to enable missions facing rapid closure to quickly develop and implement an effective risk management strategy.**

Managing procurement during closure

162. When a mission enters a drawdown phase, the management should review all recent contracts and make an analysis and assessment of how the newly purchased assets and assets which have not been delivered should be dealt with in terms of their final destinations.

163. At UNMIS, goods associated with 127 purchase orders valued at $8,855,645 had not been delivered as at 31 August 2011. The final destination for goods under

14 purchase orders valued at $365,043 was Khartoum, the current UNMIS headquarters, which meant that those goods had to be inspected in Khartoum upon arrival and be redelivered to Juba, the newly established mission headquarters. This arrangement would not only affect receive and inspect procedure but also result in extra transport cost from Khartoum to Juba.

164. The Administration commented that it had renegotiated with the vendors to change the delivery destination to Juba and was taking measures to ensure that the goods are received and inspected in time when goods were delivered to Khartoum.

Managing staff separation

165. UNMIS had 1,470 national staff working in North Sudan area as of the end of June 2011. Some 199 national staff came from South Sudan and could continue serving in the new mission in South Sudan; but the remaining 1,271 national staff had to be separated from the Mission. At the end of June 2011, the Human Resources section of UNMIS checked the contracts of national staff and extended those which would have expired at the end of June 2011 to 30 June 2012.

166. While recognizing the need to retain some national staff during the liquidation, the Board considers that the Mission should have foreseen at the end of June 2011 that it was unnecessary to extend one-year contracts to all national staff whose contracts would have expired. The Mission could have re-employed those national staff on individual contracts and on a monthly basis if needed, thereby avoiding unnecessary payments. UNMIS subsequently separated 1,271 national staff in July 2011 and provided them with termination indemnities amounting to an average of three months' gross salary. The Board estimated that by doing so, UNMIS incurred additional costs of some $6 million. UNMIS finally re-employed 874 staff who had to be involved in the liquidation as individual contractors and extended their contracts on a monthly basis as needed. The Department of Field Support explained that the decision to extend national staff appointments was made in accordance with the policy established during the liquidation of MINURCAT and the downsizing of UNMIK, where there has been uncertainty about the future of the mission mandate, as a means to prevent mass abandonment of necessary staff.

167. At MINURCAT, a detailed plan and timetable for the separation of personnel was developed drawing on the lessons learned from previous exercises. The mission considered the security needs and personal safety of staff in the forward bases of the mission as they were dismantled, and in the two main bases at Abeché and N'Djamena during liquidation. In addition, the Mission had to balance the needs of individual employees in securing alternative employment and arrangements for ending employment, with the resource requirements of the Mission during liquidation.

168. The Mission produced a separation schedule by month, approved by the Field Personnel Division. In examining the progress of liquidation, the Board identified additional skills and resources that were needed during the liquidation phase as the plans unfolded and circumstances changed, with a number of staff travelling to MINURCAT from Headquarters during April 2011, to support finance, human resources and procurement functions in closing the mission, and in the establishment of the liquidation cell in Entebbe, with two staff on temporary transfer. In addition, UNLB personnel provided assistance during the liquidation. While the Board acknowledges that circumstances will inevitably change and that indeed Headquarters responded immediately when an urgent need for expert resources was identified, it

considers the level of changes reflected the need for enhanced planning for both staff separation and the staff needed to maintain control of key operational and administrative functions.

169. The experiences at UNMIS and MINURCAT demonstrate that greater attention needs to be given to the timing of the separation of staff, in particular, keeping those whose skills are needed to complete the liquidation, and planning the release of all staff well in advance so as to avoid unnecessary costs.

170. **The Board recommends that the Department of Field Support require missions to develop plans to manage potential separation of locally engaged staff well in advance in order to avoid any unnecessary payments for ending contracts.**

Realization of United Nations assets: classification of assets

171. The disposal of assets is a key activity in the liquidation of a mission and there are specific requirements in the Financial Rules and Regulations of the United Nations regarding the disposal of peacekeeping assets. The Department of Field Support Liquidation Manual requires missions to classify the assets into five groups during the liquidation; however, there were no concrete criteria in place for this classification. The categorization of assets depends mainly on the need for future use in peacekeeping operations and discussions between the Administration and potential recipient bodies, taking account of factors including the condition of the assets, their value, strategic importance, cost of transportation, and willingness of the recipient to pay. During the drawdown and liquidation periods, the categorization of individual assets by disposal method changed for some assets, in response to changes in circumstance and logistical considerations. In most cases the cost of transportation is a particularly important factor in the disposal of assets during the liquidation. Missions may sometimes experience pushback from potential recipient bodies because of these costs.

172. A total of 483 assets, with a purchase cost of $7.9 million, were redeployed from MINURCAT to the UNOCI mission. UNOCI informed the Board that it had concerns regarding the quality of some of the assets, including machinery that was not needed by UNOCI (such as a bottling plant) and items that were damaged and could not be repaired. UNOCI also found it difficult to match shipments to assets, as it was given little documentation from MINURCAT to assist in the process. These observations indicate a lack of adequate planning for assets that were to be shipped from MINURCAT to meet the liquidation timetable.

173. The assets included in Group III are items not required for current or future peacekeeping operations or other United Nations activities funded from assessed contributions. These items were sold to other United Nations agencies, international organizations or non-governmental organizations. The audit of the sales documentation revealed that the majority of assets were sold to the World Food Programme, the Office of the United Nations High Commissioner for Refugees, and the International Criminal Court. The contracts for sale identified an agreed sales contract value of $4.54 million, of which $0.6 million according to the Mission's accounts had been received by 30 June 2011. The Department of Field Support clarified that in the event, the final sales figure in the accounts was $3.155 million. The Department of Field Support informed the Board that the difference between the agreed sales value and the final sales value was represented by assets that had

been inadvertently shipped from the Mission and were no longer available for sale. As these assets were no longer available for sale the sales were annulled.

174. The Board reviewed how value for money considerations had been taken into account in determining the categorization of assets. We would have expected missions to have clear evidence demonstrating how the asset categorization factors had been applied in reaching decisions on the category of each asset, or group of assets. This would have included the fair value of assets, an estimate of transportation costs and any special factors, for example, removing strategic assets such as armaments from the country.

175. The Administration was unable to provide the Board with sufficient evidence on asset categorization decisions to enable the Board to conclude whether MINURCAT had obtained good value for money. Similarly, no evidence was available at UNMIS to demonstrate that good value had been achieved through the asset liquidation.

176. **The Board recommends that, in future, the Department of Field Support require missions in liquidation to maintain full documentation in order to demonstrate how good value for money is achieved in the disposal or transfer of each asset or group of assets.**

177. The Department of Field Support concurred with the recommendation and stated that the Department will enforce current measures aimed at ensuring that due diligence in the joint review of the Preliminary Asset Disposal Plan by field missions and Headquarters is exercised. The review will also consider the cost benefit analysis of the residual value of the assets identified for transfer, the shipment costs, the transportation of heavy equipment, and lead times for purchasing similar equipment under existing system contracts.

Retention of documents for audit

178. The Board anticipated that upon closure of the MINURCAT on 30 April 2011 all key documents supporting individual transactions would be retained and available for audit in the normal way (typically in August to October). The vouchers relating to expenditure were shipped to Entebbe (Uganda) for sorting and indexing, and then forwarded to New York for final archiving, and the documents were not available for audit until early 2012. While the Board was able to complete its testing before the opinion on the financial statements was finalized, it will be discussing with the Department of Field Support the need to establish arrangements whereby the necessary vouchers are available for audit in a reasonable time frame in future mission closures.

Decommissioning of sites

179. At MINURCAT, OIOS reviewed the decommissioning and decontamination of sites. The Board relied on the OIOS work and noted that at the time of the OIOS audit in February 2011, MINURCAT had received environmental clearance certificates for six of the sites handed over. The OIOS review of the certificates confirmed that: (a) a representative from the Government central authority was not present at the inspections and therefore there were no signed certificates; and (b) the certificates signed by the Regional Governors were on MINURCAT letterhead. Consequently, if environmental problems arise at a later date, the validity of the

certificates may be questioned, exposing the United Nations to risks regarding its reputation and finances. Peacekeeping headquarters were examining this issue and OIOS would follow up as part of a future audit of the MINURCAT liquidation. The Board raises this issue because it considers it is important that the issue of invalid environmental clearance certificates is fully addressed.

Lessons learned

180. While the Board understands that missions are of increasingly varied length and depending on their mandates, and the timing of a mission closure is difficult to predict, the closures of MINURCAT and UNMIS hold valuable lessons as noted above for future planning. The Department of Field Support and the Department of Peacekeeping Operations could identify key principles and criteria to enable missions to develop outline exit strategies and liquidation plans from the inception of future peacekeeping missions drawing on the lessons from MINURCAT and UNMIS. The Board considers that it would be prudent to develop draft exit strategies and liquidation plans for all existing missions.

181. **The Board recommends that the Department of Field Support: (a) initiate a comprehensive lessons learned exercise based on the specific experiences of closing MINURCAT and UNMIS; and (b) require all active missions and future missions soon after their inception to develop outline exit strategies and liquidation plans.**

182. The Department of Field Support commented that the development of a contingency plan is a requirement for all missions. In accordance with the Liquidation Manual, an exit and contingency liquidation plan is to be developed once the sustainability phase of a mission is reached and should be regularly updated as the mission progresses in the implementation of its mandate. The Department also takes on board the lessons learned from the liquidating missions, based on the weekly reports, liquidation reports and the General Assembly documents, and puts them into practice for the next closing mission. Past lessons have been used to update the Liquidation Manual as well as in other specific cases.

9. Restructuring of the Department of Peacekeeping Operations

183. At the request of the General Assembly in its resolution 61/256, the Secretary-General prepared a comprehensive report on strengthening the capacity of the United Nations to manage and sustain peace operations (A/61/858) that set out the proposed changes to the structural arrangements and staffing levels, including the establishment of a Department of Field Support. According to that report, the Department of Peacekeeping Operations would continue to plan, direct, manage and provide political and substantive guidance to all field operations, focusing more on strategic issues. The Department of Field Support would be responsible for delivering dedicated support to United Nations field operations, including personnel, finance, procurement, logistics, communications, information technology and other administrative and general management issues.

184. On 1 July 2007, the Department of Field Support was established based on General Assembly resolution 61/279, in which the Secretary-General was requested to submit a comprehensive report on the impact of the new structure of the Department of Peacekeeping Operations and the Department of Field Support in the implementation of mission mandates, and on the efficiency and effectiveness of

programme delivery and improvements in the administrative and management processes. In response, the Secretary-General issued three progress reports on restructuring since 2007. The final progress report (A/65/624) demonstrated results and impacts of the restructuring in terms of leadership, oversight and accountability, unity of command and integration of effort, enhanced guidance and support for peacekeeping operations, as well as improvements to administrative and management process. This report also identified challenges, gaps and minor structural adjustments to consolidate the gains made.

Insufficient benefit realization management

185. Any major business transformation requires a clear and measurable set of benefits to be achieved and a clear plan towards their implementation and realization. For the restructuring, which is a major business change for peacekeeping operations, the Administration was expected to establish an effective benefit realization mechanism to timely capture, appropriately reflect and accurately assess the benefits achieved by the major business transformation. This mechanism should include establishing clear and achievable goals, creating appropriate benchmarks and baselines to assess the achievements, and using the right methodology to capture accurate and sufficient information to reflect the benefits and closely monitoring the process of realization.

186. Although the Secretary-General's report (A/65/624) reflected the comprehensive achievements brought by the restructuring, the Board noted that the Organization had not established clear-targeted benefits and benchmarks or baselines to assess the achievements during the whole reform process. This problem was also identified by OIOS in its report (A/63/827).

187. The Administration explained that as a political and iterative process, in which static or template action plans may not easily be applied, the peacekeeping restructuring exercise did not lend itself to a fixed, linear statement of goals, objectives and quantitative performance benefits for measure. There was thus no one document which listed all of the anticipated benefits of the restructuring against which to track their achievements. While accepting that the envisaged benefits were not documented in one place, the Administration did develop a restructuring workplan in October 2009 and asserted that the progress towards achievement of restructuring benefits were tracked, reported to and acknowledged by the General Assembly.

188. The Administration further explained that the comprehensive report of the Secretary-General (A/65/624) was the fullest compilation of the benefits anticipated in the numerous reports and General Assembly resolutions and demonstrated the extent to which they were achieved in quantitative or qualitative terms, as appropriate. The Administration commented that without a review and acceptance of the benefit realization mechanism as a United Nations standard, it questions the value of the post facto application of a different model than that applied by the Secretariat, building on work done by OIOS in its initial review of the restructuring, and accepted by the General Assembly over the course of its three-year review process.

189. Although the Board is aware that the peacekeeping restructuring was an iterative process, it considers that the benefit realization mechanism is actually more crucial in such a complex and iterative reform process. Without this mechanism in place, the Board considers that it will be very difficult, if not impossible, to

objectively determine whether and to what extent the restructuring achieves success. The Board's intention in highlighting this matter is not to seek the application of a benefit realization mechanism retroactively for the restructuring of peacekeeping, but rather that the Administration draw lessons from the restructuring to inform future reforms.

190. As for the reported benefits reflected in the Secretary-General's report (A/65/624), the Board analysed the underlying data and found that there were 169 outcomes resulting from the restructuring, of which 47 were quantitative either by the statistics or the feedbacks of November 2010; and 122 (72 per cent) were qualitative. Because of the nature and preponderance of less tangible qualitative indicators, it is difficult for the Board to judge whether and how the outcomes of the restructuring have been achieved.

191. With regard to the quantitative indicators, the Board noted some achievements of Human Resources Management in the restructuring. The Field Personnel Division reformed the roster-based recruitment process to a new system, which enabled the Department of Field Support to deploy staff more rapidly at the start-up, expansion, liquidation or crisis periods in the lifespan of a mission. As a result, vacancy rates for local staff had decreased from 30 per cent as at 30 June 2009 to 15 per cent as at 30 June 2010; and for international staff from 28 per cent as at 30 June 2009 to 24 per cent as at 30 June 2010. The Board believes that such achievement indicators with baselines were fairly valuable and measurable.

192. Well-defined baselines or benchmarks enable the delivery of benefits to be objectively assessed. The Board noted that most of the quantitative achievements reflected in the Secretary-General's report (A/65/624) did not emerge from the pre-established baselines before the restructuring started. For example, there were various satisfaction levels reported as achievements of the restructuring without baselines in the report, as indicated below:

- Under section A of the report (Leadership, oversight and accountability), in relation to the increased delegation of authority from the Department of Management to the Department of Field Support in human resources management and procurement matters, a survey showed 69 per cent of satisfaction from missions
- Under section B (Unity of command and integration of effort in support of United Nations peacekeeping operations), field missions responded positively to the restructuring change, with a level of 81 per cent considering that the new reporting line better clarifies authority and accountability at the mission level
- Under section C (Enhanced guidance and support for peacekeeping operations), 37 per cent of field operations reported that they were very or somewhat satisfied with the effectiveness, timeliness and responsiveness of the integrated operational teams, while the same percentage of missions indicated that they were somewhat dissatisfied.

193. The Administration stated that it had issued a survey to 17 missions or entities led by the Department of Peacekeeping Operations in November 2010, using the same questions and format as the October 2008 survey conducted by OIOS in the context of its audit of the restructuring. As such, the 2008 survey served as a baseline against which the findings of the November 2010 survey could be measured to demonstrate the impact of the restructuring. The Administration further

stated that the 2010 survey results demonstrated areas of considerable improvement since the restructuring in 2007.

194. The Board believes that using the OIOS 2008 survey results as baselines supports the Board's view that there was not a clear benefit realization plan at the very beginning of the restructuring. The Board also noted that most of the 2010 survey results were not compared with the 2008 survey results in the Secretary-General's report to the General Assembly (A/65/624).

195. The absence of an effective benefit realization mechanism, too much reliance on qualitative indicators of achievements and a lack of baselines or benchmarks for quantitative achievements, make it difficult for the Board to objectively determine whether and to what extent the restructuring had achieved success.

196. **The Board recommends that the Administration draw lessons learned from the peacekeeping restructuring to inform future business transformation and change management, including the need for a clear benefit realization plan, and appropriate indicators and benchmarks/baselines to enable close monitoring of their realization.**

10. Global Field Support Strategy

197. The Secretary-General, in 2010 in his report (A/64/633), proposed the Global Field Support Strategy with the overall intention of transforming service delivery to field missions. The strategy is a five-year programme, aimed at improving the quality, efficiency and effectiveness of administrative support services for peacekeeping operations in an integrated, accountable and transparent manner. It also aims to reduce field mission footprints and risk exposure and improve safety, security and living conditions for civilian support staff, in turn promoting a higher retention rate and increased productivity.

198. The Global Field Support Strategy has four distinct but integrated components (pillars):

- **Modularization**: establishing deployment modules to improve the speed and predictability of the deployment of the military, police and civilian components of field missions, particularly in start-up or surge operations
- **Service centres**: reprofiling of the United Nations Logistics Base at Brindisi, Italy (UNLB) to serve as the Global Service Centre, and the establishment of the Regional Service Centre in Entebbe, Uganda, to provide support services to missions in the region
- **Standardized funding model**: modifying mission financing arrangements to expedite the timely deployment of material and human resources to missions
- **Human resources support capacities**: reinforcing external and internal capacities including stand-by arrangements with contractors, military support capacities, short-term consultants and individual contractors, and rapidly deployable stand-by capacities (including senior-level positions and highly specialized functions).

199. While the Global Field Support Strategy is currently at an early stage of implementation, with detailed plans and proposals for specific initiatives still being developed, the Board considered that it would be valuable to assess the planning,

development and early roll-out of the strategy and to identify risks to its successful delivery.

200. At the time of the Board's review, it noted that OIOS was conducting a comprehensive audit focusing on the examination of the change management and programme controls for implementation of the Global Field Support Strategy. The Board, therefore, concentrated its examination on project progress to date and the management of benefits realization. The Board will continue to examine progress in its next report.

Lack of a five-year plan for each pillar under the Global Field Support Strategy

201. While the Global Field Support Strategy is a five-year project, the project plans only cover the first two years. There were no separate and specific five-year plans clearly showing key activities, milestones and project deliveries under each Global Field Support Strategy pillar, nor was there a clear and shared end-state vision of this project. The Board is concerned that insufficient planning for the remaining three years of the project, for instance, the lack of clear timeline prescribing the key activities, milestones and project deliveries may lead to backlogs and delays in project execution, organizational priorities not being met, confusion among staff involved, and even additional resources implications.

202. The Administration informed the Board that it was in the process of developing the five-year plan with the baseline, key activities and milestones of the project, which was finalized in December 2011 and would be presented in the Secretary-General's second annual progress report. Considering the scale of activities and the impact of this major initiative, the Board is concerned that the project was initiated without a clear and detailed plan to promote transparency and accountability for results.

203. **The Board recommends that the Administration: (a) develop a comprehensive plan which elaborates in greater detail under the four pillars the main goals, key activities, milestones, benchmarks/baselines and the way to implement the Global Field Support Strategy and to achieve the benefits; and (b) incorporate the enhanced detail in the Secretary-General's annual progress report for review by the General Assembly.**

204. The Department of Field Support commented that the overall high-level plan has been presented in annex I to the report of the Secretary-General on progress in the implementation of the Global Field Support Strategy (A/65/643). There are three reports (A/65/696, A/65/760 and A/66/591) which present the details of the plan for the Global Service Centre and the Regional Service Centre in Entebbe. Additional annual progress reports will continue to update this comprehensive information. The Board, however, remains of the view that there is a need for greater detail and clarity in the planning and progress of monitoring the strategy.

Inadequate evaluation method to measure the qualitative benefits of the Global Field Support Strategy

205. The Board considers that to track and assess the delivery of the strategy, specific benefits need to be defined in greater detail under each pillar in a qualitative and/or quantitative manner; and adequate evaluation methods need to be established to measure the extent to which the prescribed objectives and benefits are realized.

206. Currently, the benefits of the Global Field Support Strategy are defined mainly in a qualitative manner. Each division under the Strategy prepared detailed workplans to implement the key activities and achieve the proposed benefits. The Board noted and acknowledged the qualitative benefits proposed by the Secretary-General as well as the efforts of the Department of Field Support to realize these benefits. However, the Board also considered that baselines and benchmarks need to be established to measure progress and the envisaged improvements to service delivery. Without adequate baselines and benchmarks that have been established from the outset, it will be difficult to objectively determine the success of the strategy.

207. In addition, key performance indicators for each pillar should be established and actual performance should be captured and measured periodically. It is also important to establish a mechanism to collect, compile and report the realization of these key performance indicators on an ongoing basis so that corrective actions can be taken in a timely manner where needed. The Board noted that key performance indicators for the pillars of modularization, global service centres and human resources framework were yet to be fully developed; and that a management system to track, compile and report the achievement of the key performance indicators under each pillar had yet to be established.

208. **The Board recommends that the Department of Field Support establish key performance indicators and related benchmarks for all four pillars of the Global Field Support Strategy and a system to monitor and report on their achievement.**

209. The Department of Field Support commented that key performance indicators and their related benchmarks have been developed for the modularization pillar and for the Regional Service Centre and presented in the report of the Secretary-General on progress in the implementation of the Global Field Support Strategy (A/66/591). Key performance indicators for the other pillars are under development and a system will be implemented to monitor and report on the indicators.

Incomplete consideration of the costs in the cost benefit analysis

210. The Regional Service Centre model is the only one of the four pillars to have quantitative benefits. The total annual financial benefits to be achieved at the full deployment of the Regional Service Centre (approximately 667 staff) were estimated at $86.45 million, with the total annual costs at $16.67 million, bringing total annual net benefits of $69.78 million.

211. The Board was informed by the Global Field Support Strategy team that for phase I of the Regional Service Centre, four functions were actually approved and transferred to the Centre, namely, check-in/check-out, education grant, regional training and conference centre, as well as transportation and movement integrated control centre. The Board was also informed that the transfer of these four functions to the Regional Service Centre has generated estimated savings of $61.3 million as at 30 June 2011 for Transportation and Movement Integrated; and was expected to generate another $4.75 million of post savings for approximately 190 staff members, which would be achieved by March 2012.

212. While acknowledging the benefits achieved, the Board noted that these are less than those planned for delivery in 2010/11. The Board examined the detailed cost analysis provided by the Secretary-General in his report and noted that the delivery

of training from the Entebbe Regional Service Centre would result in overall savings estimated at $3.34 million, comprised of $2.96 million under travel costs and $0.38 million for daily subsistence allowance. The Board noted that the related start-up and operational costs were not fully included in the cost estimates resulting in a potential overstatement of the benefits of the transfer of functions to the Regional Service Centre. This was also noted by the Advisory Committee on Administrative and Budgetary Questions in its report (A/64/633).

213. **The Board recommends that the Administration fully consider the related start-up and operational costs for the Regional Service Centre in its cost benefit analyses to ensure a more prudent estimate of the likely benefits.**

11. Vehicle fleet management

214. Vehicle fleet management is a major part of the budgetary provision of missions, and therefore is a regular focus area in the Board's audit. For the period under review, the Board examined the reasonability of the volume of light passengers held by missions and the economy and efficiency in utilizing them.

Vehicle entitlement

215. Light passenger vehicle entitlements for international, military, police and non-United Nations personnel are calculated using various ratios in the Standard Ratio and Cost Manual based on the staffing table. Vehicle entitlement regarding formed military/police, driver testing, pool and reserve are calculated according to either the memorandums of understanding signed with the Governments of host countries or on another basis set out in the Manual. In its previous report, the Board had highlighted the deficiencies in determining vehicle entitlements. For the period under review, the Board continued to observe similar deficiencies. The following were the main deficiencies:

(a) Vacancy rates were not taken into account when the Administration calculated the number of vehicles a mission should have, resulting in missions holding more vehicles than needed, and incurring extra utilization and maintenance costs;

(b) Vehicles distributed to international staff were in excess of the entitlement. For example, as at 30 June 2011, UNIFIL had 185 light passenger vehicles for its international staff, 43 more than the maximum entitlement for international staff on board, and 26 more than that based on the approving posts. UNIFIL asserted that the 43 vehicles were for operational utilization and were approved by the Vehicle Establishment Committee. However, sample tests by the Board indicated that some vehicles were actually not fully used for operational requirements;

(c) Inappropriate allocation of vehicles to third parties while renting vehicles at the same time: At UNSOA, there should be 70 vehicles on the basis of the Standard Ratio and staff vacancy. The mission actually had 120 vehicles, 50 more than they are entitled to. In addition to a number of vehicles either kept in the transport pool or sent to AMISOM according to the memorandum signed by both sides, the Board noted that there were 17 vehicles sent to Mogadishu for contractors and individual consultants to use without higher-level written approval or sufficient justifications. At the same time, UNSOA rented 25 vehicles in Nairobi and Mombasa Supporting Bases at a cost of $0.74 million in 2010/11.

216. **Given the recurring nature of the deficiencies in vehicle entitlements, the Board recommends that the Department of Field Support carry out a thorough review of mission vehicle entitlement to identify the scope for savings.**

217. The Department of Field Support commented that UNIFIL is taking action to increase the effectiveness of vehicle fleet usage monitoring with the intention of improving overall efficiency. This is being done primarily through the mechanisms of the CarLog system and vehicle occupancy surveys, and also by careful consideration of modifications to the way in which surface transportation is provided to staff.

Vehicle utilization

218. Utilizing vehicles in an economic and efficient way is important to appropriate entitlement. The Board evaluated the management practices in some missions and noted deficiencies with respect to economical and liberty usage. They included:

(a) *The inefficient utilization of vehicles*: Based on the daily CarLog reports by UNIFIL during the period from 13 to 25 June 2011, there were on average 67 and 40 light passenger vehicles moving between Tyre (staff accommodation location) and Naqoura (UNIFIL headquarters) during the morning and evening rush hour, respectively. In most cases, the vehicles were occupied by only one person with little evidence that management had considered introducing a shared vehicle arrangement;

(b) *International staff not being charged for vehicle use after working hours*: The Board has previously emphasized the importance of monitoring and control of liberty usage of vehicles. For the period under review, shortcomings in this area continued to be observed. For instance, UNMIL continued not to distinguish official travel from private ones and international staff members would not be charged for the utilization of official vehicles after working hours;

(c) *Inefficient use of car pools and reserves*: Missions allocate light passenger vehicles to various sections on the basis of standard ratios for the exclusive use by the receiving section. To meet the public and emergency needs of mobility in a mission, the Department of Field Support also allows a mission to establish car pools and reserves. The Board also noted that, for example, in UNIFIL, only 22 out of 45 vehicles in the car pool had been actually used in June 2011, indicating that the other 23 vehicles, or 51 per cent of the vehicles in the car pool, might be surplus to the needs of the mission. The Board considers it would be more cost-effective to deploy vehicles across a whole mission rather than by individual section while maintaining the minimum number of vehicles to meet individual sections basic needs.

219. The Board considers that missions could improve the utilization of vehicles and reallocate the vehicles in a more economic way. Resources could be saved by optimizing the vehicle allocation and strengthening the monitoring of liberty usage of vehicles. The Board also believes that CarLog system is also an important control tool to monitor the use of vehicles.

220. **The Board recommends that the Department of Field Support: (a) carry out a comprehensive review of vehicle entitlement and utilization across missions to identify the weaknesses and amend the policies on the vehicle entitlement and utilization as necessary; and (b) conduct in-year monitoring on vehicle entitlement and utilization practices in field missions on a regular basis.**

221. **The Board also recommends that the Department of Field Support require missions to strengthen monitoring of liberty usage by periodically reviewing the utilization of vehicles based on the data from the CarLog system and recovering the cost of liberty usage if needed.**

222. The Department of Field Support commented that after the audit, UNIFIL introduced two additional shuttle buses for group transportation between Tyre and Naqoura, improving the occupancy rate as well as reducing the number of vehicles for commuting. In December 2011, UNIFIL received approval from the local authorities to initiate the construction of a car park in Tyre. Engineering works have commenced and it is estimated that they will be completed by the end of June 2012. This would facilitate the establishment of additional shuttle services between Tyre and Naqoura, with a view of further enhancing vehicles utilization efficiency. UNMIL advised that a draft administrative instruction and policy on the use of the mission's vehicles for liberty purposes is under review for final approval.

12. Other issues

Continued maintenance of the MINUSTAH Santo Domingo office

223. As part of its response efforts to the earthquake in Haiti, MINUSTAH established the Santo Domingo Liaison Centre as a support office in the Dominican Republic as noted in the Secretary-General's report (A/64/728). The office is used as the operating base for 200 Mission personnel and will also serve as a coordination and transport centre for both material and staff moving in and out of Haiti.

224. The Board noted that since the establishment of the Santo Domingo Liaison Centre, a number of key administrative functions (finance, procurement, contract management, budget management, human resource, claims unit, a small contingent of information technology personnel and transport) were moved from Port-au-Prince (Haiti) to Santo Domingo.

225. The Board is aware that there could be benefits derived by the Mission in using the Santo Domingo Liaison Centre to support it. However, the Board found no evidence of a strategic plan that contained the business case and decision to continue the use of the Centre (following the earthquake relief efforts), and relocate key functions after those efforts. The Administration did provide a "concept paper" approved by the former Special Representative of the Secretary-General, based on queries from the Advisory Committee on Administrative and Budgetary Questions on 6 January 2011, detailing the reason for the establishment of the Centre. Paragraphs 8 and 9 of the concept paper states that, "*the establishment of the SDLC falls in line with the aims of the Secretary-General's global field support strategy to improve service delivery to field missions (A/64/633). Like the regional service centre in Entebbe, one of the objectives of SDLC is to reduce the number of civilians stationed in hazardous conditions in Haiti and thereby improve living conditions, enhance the ability to attract and retain staff, and reduce vacancy and turnover rates among staff performing administrative functions.*" The Board, however, could

not see any direct linkage between the Santo Domingo Liaison Centre and the Global Field Support Strategy from the Secretary-General's report (A/64/633).

226. The Department of Field Support informed the Board that although the concept of the office was still a work in progress, the respective governing authorities are aware of the nature of the office and have approved the existence of the office through the approval of the budget. The Board, however, considers that the decision to continue or revise the functions of the Santo Domingo Liaison Centre, following the earthquake relief efforts, needs to be formally approved by the governing bodies. Such a decision should be supported by an assessment that considers, holistically, the objectives, benefits and impact on the Mission of the continued existence of the Centre.

227. At the time of its review, the Board noted that OIOS was conducting an in-depth review of the Santo Domingo Liaison Centre change management programme, performance monitoring indicators and mechanisms, delegation of authority and regulatory framework. To avoid duplication of audit effort, the Board did not perform an in-depth review of these areas.

228. **The Board recommends that the Department of Field Support ensure that MINUSTAH develop a strategic review on the establishment and function of the Santo Domingo Liaison and Support Centre, following the earthquake relief efforts and present a strategic plan to the governing body for approval in order to ensure optimal support of the Mission's objectives.**

229. The Department of Field Support commented that MINUSTAH maintains that the Santo Domingo Support Centre is an operational and strategic requirement. The setting-up of an office in Santo Domingo was imperative in the aftermath of the earthquake in Haiti. As the Mission starts to stabilize and normality returns, MINUSTAH needs to determine the right split in terms of objectives and functions of activities performed in Santo Domingo and Port-au-Prince, to ensure that the mandate of the Mission is carried out in the most economical, efficient and effective manner. This is precisely the reason why MINUSTAH had requested OIOS earlier to conduct a change management and systems optimization review of the Santo Domingo Support Centre. While reviewing its staffing plan and mapping its processes for the Santo Domingo office, the Mission will also request a Department of Field Support team to assist in a functional review analysis in order to mirror the concept that worked for the Kuwait back-office model.

Maintenance of financial control during the emergency in UNOCI

230. Following the presidential election in November 2010, Côte d'Ivoire entered a period of civil war with an emergency which lasted five months. During the emergency, with the exception of a skeleton staff that remained in Abidjan, UNOCI locally employed and international support staff were relocated to Bouaké (central Ivory Coast) and Banjul (the Gambia), from where they continued to support the mission.

231. During the crisis period between 21 October 2010 and 26 May 2011, the Senior Management Group met on a daily or more frequent basis, to review developments and take key decisions, including those on financial matters. In relation to key control processes over procurement, receipt of goods and services, payments, cash management and the authorization and processing of journals into

the SUN accounting system, the Board found that despite the evacuation of key operational services, control was successfully maintained during the emergency. In particular the procurement function was able to maintain a high level of control over high risk contracts.

232. The Board is of the view that the Administration can draw lessons learned from the success achieved by UNOCI in maintaining control in an emergency situation. The Department of Field Support commented that the Department of Peacekeeping Operations/Department of Field Support are currently conducting a lessons learned study which includes examining the lessons that can be drawn from how the mission responded to the multiple changes it faced in the period. The first draft of the lessons learned study had been completed as at 31 December 2011.

C. Disclosures by management

1. Write-off of cash, receivables and property

233. The Administration reported to the Board that the property losses of $27.39 million ($15.64 million in 2009/10) had been written off during 2010/11. These losses were caused mainly by accidents, malfunctions and other circumstances. In accordance with financial rule 106.8, the Administration also stated that losses amounting to $303,620 ($74,848 in 2009/10) had also been written off in respect of cash and accounts receivable, because they were considered irrecoverable.

2. Ex gratia payments

234. As required under financial regulation 5.11, the Administration reported to the Board three ex gratia payments, amounting to $16,269, with regard to peacekeeping operations for the period under review, as follows: (a) $5,000 by MINUSTAH to the families of two national staff who perished in the 2010 earthquake; (b) $8,000 to two national staff and two individual contractors whose immediate family members perished in the 2010 earthquake at MINUSTAH; and (c) $3,269 to a former military officer for essential food supplements.

3. Cases of fraud and presumptive fraud

235. In accordance with paragraph 6 (c) (i) of the annex to the Financial Regulations and Rules of the United Nations, the Administration reported to the Board 12 cases of fraud and presumptive fraud that had occurred at four missions during the period under review, as follows:

(a) At MINUSTAH, four cases of fraud (theft) were reported. The first case involved three instances of fuel fraud in which 207,939 litres of fuel valued at $180,090 were stolen or missing. The cases were under investigation, and no recoveries were made at the time of reporting. However, some actions were taken to remedy weaknesses. The other three cases involved the theft of solar panels, information technology items and electric wire rolls valued at $123,910. No recoveries were made at the time of reporting;

(b) At UNIFIL, a former staff member's driver's permit was misused by other military personnel. A total of 4,278 kilometres were used on his driving licence. The Mission had recovered $48 from the person who had misused the driver's permit;

(c) At UNMIS, of six cases reported, two related to individual contractors. One individual contractor held two separate contracts simultaneously; the other used another person's identification details to be hired by the Mission. Of the other four cases, two involved fraudulent submission for payment; two national staff members claimed for payment of cancelled travel; and one international staff member requested an education grant for education activities that were not undertaken. The fifth case involved the mismanagement of funds by United Nations Police Officers, while the last case was about a national staff member who had falsified data of her grade level and received excess salary amounting to $2,156. In all cases, actions were taken to recover the loss or address the underlying weakness;

(d) A former national staff member of UNSOA, who was currently employed by the United Nations Office at Nairobi, was found to have established two straw companies, forged signatures, altered e-mail and assigned fictitious receiving and inspection records. The case was under investigation by OIOS. As a remedy, the Mission conducted a full review of compliance to the internal controls established for processing direct expenditures.

236. According to the Administration, the reported cases describes above did not reflect all fraud and presumptive fraud cases, as some cases may also still be under review by other offices and departments and therefore it would be premature to report them to the Board.

D. Acknowledgement

237. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the Secretary-General, the Under-Secretary-General for Management, the Under-Secretary-General for Peacekeeping Operations, the Under-Secretary-General for Field Support, the Under-Secretary-General for Internal Oversight Services, the United Nations Controller and members of their staffs, as well as the staff at the missions.

(*Signed*) **Liu** Jiayi
Auditor-General of China
(Chair, United Nations Board of Auditors)
(Lead Auditor)

(*Signed*) Terence **Nombembe**
Auditor-General of South Africa

(*Signed*) Amyas **Morse**
Comptroller and Auditor-General of the
United Kingdom of Great Britain and Northern Ireland

17 January 2012

Annex I

Missions audited

Active peacekeeping operations

1. United Nations Peacekeeping Force in Cyprus (UNFICYP)
2. United Nations Disengagement Observer Force (UNDOF)
3. United Nations Interim Force in Lebanon (UNIFIL)
4. United Nations Mission for the Referendum in Western Sahara (MINURSO)
5. United Nations Interim Administration Mission in Kosovo (UNMIK)
6. United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)
7. United Nations Mission in Liberia (UNMIL)
8. United Nations Operation in Côte d'Ivoire (UNOCI)
9. United Nations Stabilization Mission in Haiti (MINUSTAH)
10. United Nations Mission in the Sudan (UNMIS)
11. United Nations Integrated Mission in Timor-Leste (UNMIT)
12. United Nations Mission in the Central African Republic and Chad (MINURCAT)
13. African Union-United Nations Hybrid Operation in Darfur (UNAMID)
14. Support for the African Union Mission in Somalia (support for AMISOM)

Special-purpose accounts

1. Peacekeeping Reserve Fund
2. Support account for peacekeeping operations
3. United Nations Logistics Base (UNLB) at Brindisi, Italy
4. Peacekeeping after-service health insurance

Completed peacekeeping operations

1. United Nations Operation in Burundi (ONUB)
2. United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)
3. United Nations Transitional Administration in East Timor (UNTAET) and United Nations Mission of Support in East Timor (UNMISET)
4. United Nations Iraq-Kuwait Observation Mission (UNIKOM)
5. United Nations Mission in Bosnia and Herzegovina (UNMIBH)
6. United Nations Mission of Observers in Tajikistan (UNMOT)

7. United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)
8. United Nations Mission in the Central African Republic (MINURCA)
9. United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)
10. United Nations Preventive Deployment Force (UNPREDEP)
11. United Nations Transitional Administration for Eastern Slovenia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group
12. United Nations Observer Mission in Liberia (UNOMIL)
13. United Nations Peace Forces (UNPF)
14. Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)
15. United Nations Mission in Haiti (UNMIH)
16. United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)
17. United Nations Observer Mission in El Salvador (ONUSAL)
18. United Nations Operation in Mozambique (ONUMOZ)
19. United Nations Operation in Somalia (UNOSOM)
20. United Nations Military Liaison Team in Cambodia (UNMLT)
21. United Nations Transitional Authority in Cambodia (UNTAC)
22. United Nations Transition Assistance Group (UNTAG)
23. United Nations Iran-Iraq Military Observer Group (UNIIMOG)
24. Special Account for the United Nations Emergency Force (UNEF) 1956
25. Ad Hoc Account for the United Nations Operation in the Congo (ONUC)
26. United Nations Mission in Ethiopia and Eritrea (UNMEE)
27. United Nations Observer Mission in Georgia (UNOMIG)

Annex II

Status of implementation of recommendations for the financial period ended 30 June 2010[a]

Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Total*
1. Unliquidated obligations — large amount of obligations establishment, the criteria for creation of obligations and the extent of cancellation	2007/08	para. 33 in 2009/10				1
2. Accounts receivable — long-outstanding accounts receivable	2008/09		para. 38 in 2009/10			1
3. Support account — two previous studies on support account failed, and a new one was planned to begin	2009/10	para. 59				1
4. Support account — some posts lacked clear and special criteria for backstopping peacekeeping operations	2009/10		para. 77			1
5. Results-based budgeting — some indicators and outputs were not specific or measurable, owing mainly to inadequate training	2009/10	para. 84				1
6. Results-based budgeting — weak linkage between input and output, deficiencies relating to performance monitoring	2009/10		para. 93			1
7. Budgeting — flight hours and donated vehicles — UNAMID, UNMIT	2009/10	para. 98				1
8. Budgeting — low disbursements were made for quick-impact projects	2007/08		para. 102 in 2009/10			1
9. Exit strategy — the completion of the mission was not disclosed in the note to the financial report	2009/10	para. 109				1
10. Exit strategy — no formal and documentation risk assessment and mitigation plan for the many actions to effect mission drawdown and liquidation	2009/10		para. 112			1

Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Total*
11. Exit strategy — mission budget was separated into different phases, and there was no comprehensive guidance on how to formulate a drawdown plan	2009/10		para. 119			1
12. Non-expendable property — disclosure of pending write-offs or pending disposals, and physical verification	2007/08		para. 130 in 2009/10			1
13. Non-expendable property — the segregation of duties among the approver, issuer and receiver were not strictly complied with	2009/10		para. 134			1
14. Non-expendable property — some write-offs and disposals had been delayed for a considerable period	2005/06		para. 138 in 2009/10			1
15. Non-expendable property — receiving and inspection procedures were not adequately carried out	2009/10	para. 142 in 2009/10				1
16. Non-expendable property — there were high stock levels and units in stock for long periods at some missions	2008/09		para. 147 in 2009/10			1
17. Expendable property — the value of expendable property was not disclosed in the financial statements and/or in the notes thereto	2007/08		para. 154 in 2009/10			1
18. Expendable property — a physical count was not fully conducted, and some deficiencies relating to the management of expendable properties were found	2007/08		para. 159 in 2009/10			1
19. Expendable property — the minimum, maximum and reorder levels of expendable property were not implemented	2008/09		para. 163 in 2009/10			1
20. Strategic deployment stocks — inefficient rotation of strategic deployment stocks	2009/10		para. 167			1

Topic	Period first reported	Implemented	Under implementation	Not implemented	Overtaken by events	Total
21. Contingent-owned equipment — the physical verification and inspection of contingent-owned equipment were not performed adequately	2009/10	para. 170				1
22. Contingent-owned equipment — verification reports were prepared before physical inspections	2009/10	para. 173				1
23. Contingent-owned equipment — the quantities shown in verification reports were less than those shown in the memorandums of understanding with troop-contributing countries	2009/10		para. 176			1
24. Procurement and contract management — bidding submission times were shorter than the minimum time frame provided in the Procurement Manual	2007/08		para. 181 in 2009/10			1
25. Procurement and contract management — the criteria for accepting or rejecting "late bids" were unclear and inconsistent	2009/10	para. 185				1
26. Procurement and contract management — there was no vendor performance evaluation process and no performance reports on regular vendors, or vendors with negative evaluations had been awarded contracts without documented justification	2009/10	para. 188				1
27. Procurement and contract management — there was no formal mechanism to follow up on the implementation of Headquarters Committee on Contracts recommendations. At UNOCI, the local committee on contracts was not effective in addressing a number of key risks	2009/10		para. 192			1

Topic	Period first reported	Implemented	Under implementation	Not implemented	Overtaken by events	Total
28. Procurement and contract management — delays in delivery had occurred, but liquidated damages were not claimed. The sections concerned had differing opinions on who should be responsible for initiating liquidated damage claims	2009/10		para. 197			1
29. Procurement and contract management — goods and services were purchased without legal contracts	2009/10		para. 200			1
30. Procurement and contract management — the number of ex post facto cases reviewed by the Headquarters Committee on Contracts increased. The measures for monitoring ex post facto cases were not sufficient	2009/10		para. 207			1
31. Procurement and contract management — procurement case with high risk	2009/10	para. 213				1
32. Procurement and contract management — procurement case with high risk	2009/10	para. 214				1
33. Human resources management — high vacancy rate and vacant posts without recruitment action for long periods	2009/10		para. 219			1
34. Human resources management — lengthy recruitment lead times	2007/08		para. 222 in 2009/10			1
35. Human resources management — lengthy lead times for post classification	2008/09	para. 227 in 2009/10				1
36. Human resources management — not all staff members had completed their performance appraisals, and some of those who had not were awarded step increments and contract extensions	2007/08		para. 232 in 2009/10			1

Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Tot*
37. Human resources management — not all staff members had completed their performance appraisals, and some of those who had not were awarded step increments and contract extensions	2007/08	para. 233 in 2009/10				
38. Air operations — at some missions, air resources were underutilized	2009/10	para. 244				
39. Air operations — the flight costs shared by other United Nations organizations were not recovered	2009/10		para. 247			
40. Air operations — there were some mistakes in aviation data	2009/10		para. 250			
41. Air operations — there was a high incidence of special flights	2009/10	para. 253				
42. Vehicle fleet management — the management of donated or handed-over vehicles was inadequate	2009/10		para. 258			
43. Vehicle fleet management — the number of vehicles held by UNMIT exceeded the standard. The recommendations of the Surface Transport Section on missions' proposed budgets had not been sufficiently considered	2009/10	para. 262				
44. Vehicle fleet management — serviceable vehicles were cannibalized, and no cost/benefit analysis was performed for the replacement of vehicles	2009/10		para. 266			
45. Vehicle fleet management — there were no mechanisms to identify or monitor liberty usage in missions	2009/10		para. 270			
46. Fuel management — UNMIL did not take effective measures with staff or air operators to recover fuel costs	2008/09	para. 274 in 2009/10				
47. Fuel management — UNMIL did not take effective measures with staff or air operators to recover fuel costs	2008/09	para. 275 in 2009/10				

Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Total*
48. Rations management — discounts on rations were not claimed	2009/10	para. 279				1
49. Rations management — rations reserve stock was inadequate	2009/10	para. 283				1
50. Information and communications technology — there was no formal process of reviewing administrative activity to verify access and action	2009/10	para. 286				1
51. Information and communications technology — there was no disaster recovery and business continuity plan	2009/10	para. 289				1
52. Information and communications technology — there was no adequate security protection of the information technology environment	2009/10		para. 292			1
Breakdown						
As presented in 2009/10 report						
Prior years — reiterated in 2009/10		5	11			16
New recommendations in 2009/10		18	18			36
Total recommendations in 2009/10 report		23	29			52
Percentage to total recommendations		44	56			100

[a] *Official Records of the General Assembly, Sixty-fifth Session, Supplement No. 5* (A/65/5 (Vol. II)), chap. II.

Annex III

Observations mission by mission

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
High amount of obligations created at year-end		X	X		X	X	X									
Invalid obligations		X	X			X	X									
High cancellation rates of prior-period obligations	X															
Insufficient disclosure of MINURCAT non-expendable properties												X				
Deficiencies including applying inappropriate budget assumptions, and computation method in budget formulation process	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
UNSOA did not follow the Controller's requirement of seeking approval from the Director of the Peacekeeping Financing Division for redeployments between groups prior to incurring expenditure					X											
Frequent and widespread redeployments across missions					X					X		X	X			
High-value individual redeployments in certain missions		X				X		X	X			X	X			X
There was still no direct linkage between the results-based-budgeting framework and resource requirements and mechanism for collecting, compiling and reporting the progress and performance against expected achievements	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
High risk of loss/wastage from unused non-expendable property		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
High risk of unnecessary procurement			X				X									
Insufficient declaration of surplus assets	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Coverage of physical count expendable property was not adequate, nor were the records accurate		X		X	X		X									
Delayed reconciliation of discrepancies in "not found yet" assets	X															
Assets under the name of users who have been repatriated		X	X		X			X	X		X					X
Deficiency in write-off and disposal	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Deficiencies in key performance indicators for stock control	X															

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
Deficiencies of significant reduction in the accommodation capacity and additional construction beyond the original plan in UNAMID accommodation project			X													
UNLB and UNSOA purchased items which could have been met from existing strategic deployment stock holdings					X		X									
Use of inconsistent performance criteria at UNMIT and providing contract extensions to poorly performing vendors at UNMIL				X							X					

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
Deliberately splitting awards to avoid local contract committee's review at MONUSCO; ex post facto cases separated to avoid being reviewed by higher authority at UNSOA; and awards made on exigency basis while not meeting the exigency criteria at UNMIL					X				X		X					
After post abolishment and nationalization, there were still 61 posts which could be considered for abolition and nationalization based on the same criteria	X		X			X	X	X	X		X					
Ratio of roster selection was low and recruitment lead time was still lengthy	X			X		X	X									

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
Instances where missions did not maintain supporting documents in respect to written test results, interviews or contact records				X												
No implementation teams in all missions as at the time of audit; no full-time staff and fully dedicated resources for their activities; and no sufficient proactive actions to identify what peacekeeping operations specifically need	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
No detailed implementation plan for the United Nations and for all the missions of peacekeeping operations; and no action plan for specific mission as at the time of audit	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
Slow action in preparing for confirming the value of plant, property and equipment and expendable property	X															
Lack of formalized and structured risk identification and management procedures embedded in the liquidation plan		X										X				
Insufficient consideration of ongoing purchase orders and undelivered goods while mission terminated		X														
Inappropriate staff separation arrangement incurred lack of enough resources in MINURCAT and additional contract severance payments in UNMIS		X										X				

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
No concrete criteria in place for assets classification; and lack of evidence showing that value for money principle had been taken into account in disposal of non-expendable property		X										X				
Some deficiencies identified in the environmental clearance certificates for six of the sites handed over by MINURCAT												X				
There was no clear and measurable set of benefits to be achieved nor a clear plan towards their implementation and realization in the restructuring of the Department of Peacekeeping Operations	X															

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
Lack of preset benchmarks or baselines to assess the achievements during the whole reform process management	X															
There was no five-year plan for each pillar under the Global Field Support Strategy	X															
Evaluation method to measure the qualitative benefits of the Global Field Support Strategy was inadequate	X															
Costs were not completely considered in the cost benefit analysis	X															
Vacancy rates were not taken into account when the Administration calculated the number of vehicles; vehicles distributed to international staff were over the entitlement; and there was inappropriate allocation of vehicles	X				X	X										

Findings	*Headquarters*	*UNMIS*	*UNAMID*	*UNMIT*	*UNSOA*	*UNIFIL*	*UNLB*	*MINUSTAH*	*MONUSCO*	*UNMIK*	*UNMIL*	*MINURCAT*	*MINURSO*	*UNDOF*	*UNFICYP*	*UNOCI*
Utilization of vehicles in UNIFIL not efficient																
No utilization of vehicles after working hours for international staff in UNMIL was charged as liberty usage						X					X					
Establishing car pool and reserve might not be efficient or economic																
A strategic plan that contains the decision to continue the use of the Santo Domingo Liaison Centre is absent								X								
Good practice from UNOCI in maintaining control in emergency situation																X

Annex IV

Analysis of possible overestimation of personnel budget

Missions	*Classes*	*Actual average 2008/09 (%)*	*Budgeted 2009/10 (%)*	*Budgeted 2010/11 (%) [a]*	*Actual 2010/11 (%) [b]*	*Variance between budgeted and actual delayed deployment factor (%) [c]=[b]-[a]*	*Budget overestimate by 1% of delayed deployment factor underestimate* [d]*	*Budget Overestimate [e]=[d]*[c]*	*Redeployment*
UNAMID	United Nations police	43	20	17	26	9	$2 025 500	$18 229 500	n/a
	Formed police units	65	30	16	20	4	$617 500	$2 470 000	n/a
UNMIS	United Nations police	8.6	7	1	6.3	5.3	$372 700	$1 987 733	$1 200 000
	National Professional Officers	33.9	40	20	26.7	6.7	$144 300	$962 000	n/a
UNMIT	United Nations police	8	5	5	11.3	6.3	$485 800	$3 060 540	$2 722 000
	National officers	28.3	15	10	20	10	$25 300	$253 000	n/a
MONUSCO (2008/09) (2009/10)	Formed police units	29	—	5	15.3	10.3	$213 900	$2 204 953	n/a
MONUC (2010/11)	National officers	36	30	20	27.7	7.7	$80 700	$620 045	n/a
Total								**$29 787 771**	**$3 922 000**

* Note: Based on the monthly incumbency report.

Annex V

Inconsistencies in delayed deployment factor applied in various categories of contingent-owned equipment self-sustainment budget of UNAMID

(In percentage)

		Delayed deployment factor applied in costing 2	*Delayed deployment factor applied in costing 4*	*Delayed deployment factor applied in costing 13*		*Delayed deployment factor applied in costing 17*		*Delayed deployment factor applied in costing 19*		*Delayed deployment factor applied in costing 20*	
Cost estimates submissions	*Delayed deployment use*	*Military contingents*	*Formed police unit*	*Military contingents*	*Formed police unit*	*Military contingents*	*Formed police unit*	*Military contingents*	*Formed police unit*	*Military contingents*	*Formed police unit*
Field Budget and Finance Division submission	Delayed deployment factor shown in the cost estimate template	5	5	10	15	10	15	10	15	10	15
	Delayed deployment factor actually used in calculation	5	5	10	10	10	10	10	10	10	10
Final costing estimates after the Peacekeeping Financing Division review	Delayed deployment factor shown in the cost-estimate template	10	12.5	10	5	10	5	10	5	10	5
	Delayed deployment factor actually used in calculation	10	12.5	5	5	10	10	10	10	10	5

Note: Data based on the costing sheets provided by the Field Budget and Finance Division/Department of Field Support and the Peacekeeping Financing Division/Office of Programme Planning, Budget and Accounts.

Annex VI

Redeployments among classes for peacekeeping missions for 2010/11 financial year

Mission	*No. of Classes*	*Less than 10%*	*10-20%*	*20-40%*	*40-60%*	*60-80%*	*80-100%*	*Over 100%*	*Number of classes with redeployments of over 20% of the initial allotment*	*Percentage*	*Remarks**
UNAMID	22	17	2	1				2**	3	13.64	**628.72% for 227 consultants, and 108.64% for official travel
UNMIS	20	12	3	4	1				5	25.00	
UNMIT	17	14		3					3	17.65	
UNIFIL	16	9	3	3	1				4	25.00	
UNSOA	14	4	4	1		1	3*	1**	6	42.86	*89.72% for 214 United Nations police; 88.76% for 228 official travel, and 98.66% for 236 medical; **3945.38% for 227 consultants
UNLB	11	8	2					1**	1	9.09	**193.86% for 238 other supplies, services and equipment
MINURSO	18	7	3	6	1	1			8	44.44	
MONUSCO	21	13	5	3					3	14.29	
UNMIK	14	7	1	2	2		1*	1**	6	42.86	*85.82% for 214 United Nations police **146.83% for 238 other supplies, services and equipment
UNMIL	21	12	5	3	1				4	19.05	
MINUSTAH	20	12	4	3	1				4	20.00	
UNOCI	21	12	4	2	2	1			5	23.81	
UNFICYP	13	7	4	2					2	15.38	
UNDOF	13	8	2	1	1	1			3	23.08	
MINURCAT	19	4	7	1	3	2		2**	8	42.11	**451.73% for 224 general temporary assistance; and 123.91% for 228 official travel

Note: Based on the Board's analysis.

Annex VII

Redeployments among groups during 2010/11 financial year

	Amounts redeployed among Groups (United States dollars)*	*Percentage of redeployment to the original distribution for that Group (Percentage)*
MONUSCO	13 435 000	2.50
UNMIS	18 470 832	5.74
UNIFIL	16 073 350	5.44
MINUSTAH	11 721 000	3.91
UNMIT	2 841 000	4.39
UNSOA	5 735 000	12.50
UNLB	524 500	1.51
MINURSO	1 961 600	9.84
UNMIK	2 218 950	6.22
UNMIL	9 627 600	5.97
UNOCI	10 786 000	4.10
UNFICYP	1 159 500	4.78
UNDOF	1 186 721	4.99
MINURCAT	18 816 000	13.10
UNAMID	0	0.00

Note: *Data based on the financial statements.

Annex VIII

Assets pending write-off or disposal over 12 months by pending status

Pending status	*Quantity*	*Cost (United States dollars)*
Pending Section Action	655	1 355 173
Pending PS Officer	1 264	3 576 782
Pending LPSB	178	2 035 075
Pending DMS/CMS	102	81 298
Pending Disposal	3 877	20 743 856
Pending PCIU Activation	5	4 394
Pending HPSB	593	3 566 401
Total	**6 674**	**31 362 979**

Annex IX

Assets pending write-off or disposal over 12 months of inventory

Mission inventory	*Quantity*	*Value (United States dollars)*
MINURCAT	7	11 702
MINURSO	1 532	5 667 805
MINUSTAH	1 128	4 137 886
MONUSCO	1 167	5 077 453
UNOCI	213	1 732 722
UNAMID	286	1 063 508
UNDOF	34	576 453
UNIFIL	2	8 160
UNLB	1 047	5 188 527
UNMIK	146	1 240 661
UNMIL	597	4 229 899
UNMIS	424	1 309 817
UNMIT	63	344 420
United Nations Reserve	28	773 967
Total	**6 674**	**31 362 979**

Annex X

Assets in peacekeeping missions for the financial year 2010/11

Mission	*Outstanding as of 30 June 2011*		*Outstanding as of 13 October 2011*		*Decrease as of 13 October 2011*		*Reported lost and written-off as of 13 October 2011*	
	Quantity	*Value (United States dollars)*	*Quantity*	*Value (United States dollars)*	*Quantity*	*Value (United States dollars)*	*Quantity*	*Value (United States dollar)*
MINUSTAH	483	2 133 791	184	771 383	299	1 362 408		
MONUSCO	53	77 699	41	53 680	12	24 019		
ONUCI	833	6 111 300	303	2 270 954	530	3 840 346		
UNLB	1	629	—	—	1	629	1	629
UNAMID	2 288	17 274 434	1 603	11 246 346	685	6 028 088		
UNDOF	5	11 915	5	11 915	—	—		
UNFICYP	5	30 345	—	—	5	30 345		
UNIFIL	49	209 300	24	93 774	25	115 526		
UNMIK	11	45 269	9	40 330	2	4 939		
UNMIL	1 136	3 634 070	516	2 045 147	620	1 588 923	61	121 483
UNMIS	1 958	10 486 056	469	1 439 696	1 489	9 046 360	29	52 635
UNMIT	177	524 904	82	280 174	95	244 730	1	1 000
UNSOA	42	172 171	28	132 207	14	39 964		
Total	**7 041**	**40 711 885**	**3 264**	**18 385 606**	**3 777**	**22 326 279**	**92**	**175 746**

Annex XI

Summary of assets under the name of off-duty user

Mission	*Count of assets*	*Sum of cost (United States dollars)*
MINUSTAH	5	5 160
MONUSCO	55	970 074
UNOCI	2	2 135
UNAMID	2	3 878
UNMIL	176	738 159
UNMIS	104	679 589
UNSOA	1	19 547
Total	**345**	**2 418 542**

Annex XII

Key milestones for the IPSAS Project

IPSAS Project key milestones	*Target date*	*Status (data provided by Administration)*
Initial stage		
1. Steering Committee established	January 2007	Done. Still two vacant not being in place
2. Project Team staffed	June 2011	Done
3. Gap analysis documented	January 2011	Done
4. Communication plan and training plan developed/deployed	July 2011	Partially completed CBT training deployed about 4,500 e-certificates Communication plan and plans for ILT training being reformulated Establishment of United Nations e-Room for IPSAS Two training sessions were deployed in July and November 2011
5. IPSAS policy framework completed	September 2011	Version 1 of policy framework completed Version 2 of policy framework will be issued shortly
Implementation stage		
6. Contingent plan for Umoja delay for two years	October 2011	Done
7. Financial statement format completed	December 2011	In progress. Draft financial statement format developed in 2010; to be updated based on approved policy framework
8. Detailed implementation plan developed and deployed	December 2011	In progress
9. Board of Auditors review of policies	March 2012	In progress
10. Financial regulations and rules updated and approved	December 2012	Not started
11. ST/SGB/__, Procedures and financial instructions updated	March 2014	Not started

IPSAS Project key milestones	*Target date*	*Status (data provided by Administration)*
12. Annual progressive incorporation of IPSAS requirements	In every forthcoming fiscal cycle	Ongoing
13. Accounting Manual developed	March 2013	Not started
Final stage		
14. Opening balances developed for peacekeeping operation	June 2013	Not started
15. Dry-run IPSAS statements for peacekeeping operation	December 2013	Not started
16. Successful IPSAS financial statement	30 September 2014	Not started

Annex XIII

Deficiencies in the preparation of operational budgets

Budget	*Examples of findings*	*Administration's comments*
Aviation budgets	UNAMID actual flight hours in 2008/09 and budgeted flight hours in 2009/10 were 22,012 and 31,500, respectively. In its 2010/11 budget the Mission proposed 34,442 flight hours, 12,430 and 2,942 more than the actual flight hours of 2008/09 and approved budget flight hours of 2009/10. The outturn flight hours in 2010/11 was 27,272, that is 7,170 less than the budgeted flight hours for 2010/11. Given the variances between the 2010/11 budgeted flight hours, the historical data, as well as the actual flight hours in 2010/11, the Board considers that the Mission's aviation budget could be overestimated for 2010/11 even after taking account of the Mission's difficulties in obtaining security clearances from the host country for flights. The Board also noted that some $18.2 million for air operations was redeployed to cover overexpenditures in other classes within the same group in 2010/11	The Department of Field Support stated that the underutilization of aviation resources was attributed to the restrictions of the Government of the host country to operate tactical helicopters as well as the age restrictions imposed by the Government in addition to airworthiness requirements to various airframes. Nevertheless, the flight hour forecasts in the 2012/13 budget have taken into consideration the UNAMID experience of actual flight hours and flight restrictions imposed by the Government of the host country. With regard to UNAMID, as the operation moved towards the full deployment stage, the requirements for air transportation were projected to continue to grow, with a corresponding increase in the budgeted flight hours for 2010/11
Ration budgets	UNAMID used the maximum number of rations which could be supplied to consumers to determine a unit price of $13.36 as the basis for estimating the cost of fresh rations. But vendors often provide substitute items which are either cheaper or less than ordered after consultation with military contingents and formed police units. The actual average daily cost, therefore, is much lower than the budgeted one. In 2010/11, the actual average daily cost for fresh rations went down to some $9.43, a variance of $3.93 compared to the budgeted unit cost of $13.36. As a result, the potential overestimation in the rations budget for UNAMID is $26 million	The Department of Field Support explained that the unit cost applied for the rations budget reflects the average drawn from the previous 12 months' costs, taking into account delivery trends

Budget	*Examples of findings*	*Administration's comments*
Ground transport budgets	When formulating the 2010/11 ground transportation budgets, none of the missions took account of the delayed deployment factor. The missions used the authorized staff posts instead of the posts of staff on board as the basis for calculating their vehicle entitlement. For example, at UNIFIL the number of approved international staff posts for 2010/11 was 401, entitling the Mission to 159 light passenger vehicles as per Headquarters guidelines. The Board noted, however, the number of staff on board as of 30 June 2011 was 349, which meant that the Mission's entitlement was 142 light passenger vehicles, 17 vehicles less than that based on the approved staffing. As at 30 June 2011, a total of 185 light passenger vehicles had been distributed to international staff, 43 more than the 142 vehicles entitled according to the actual staffing on board	The Department of Field Support stated that field missions' proposed budgets for ground transportation were prepared in accordance with established procedures requiring missions to base their vehicle establishment on the authorized staffing level. Nevertheless, the Department of Field Support concurred with the Board's view that the delayed deployment factor should be considered in determining missions' vehicle establishment and has instructed missions to take the delayed deployment factor into account when preparing their 2012/13 budgets.

Chapter III

Certification of the financial statements

1. The financial statements of the United Nations peacekeeping operations for the 12-month period from 1 July 2010 to 30 June 2011 have been prepared in accordance with financial rule 106.10.

2. The summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. These notes provide additional information and clarification for the financial activities related to peacekeeping operations undertaken by the Organization during the period covered by these statements for which the Secretary-General has administrative responsibility.

3. I certify that the appended financial statements of the United Nations peacekeeping operations, numbered I to XLVIII, are correct.

(*Signed*) Jun **Yamazaki**
Assistant Secretary-General, Controller

29 September 2011

Chapter IV

Financial report on the United Nations peacekeeping operations for the period from 1 July 2010 to 30 June 2011

A. Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations peacekeeping operations for the period from 1 July 2010 to 30 June 2011. The present report highlights the financial results for the period ended 30 June 2011.

B. Financial overview

2. Table IV.1 provides a financial overview of peacekeeping operations.

Table IV.1

Financial highlights

(Millions of United States dollars)

	2010	*2011*	*Percentage change increase (decrease)*
Total assessments	**7 963.2**	**7 719.2**	**(3.1)**
Unpaid assessments[a]			
Active missions	907.1	965.8	6.5
Closed missions	548.3	547.3	(0.2)
Total unpaid assessments	**1 455.4**	**1 513.1**	**4.0**
Total expenditures	**7 616.1**	**7 573.7**	**(0.6)**
Liquidity: available cash less liabilities[a]			
Active missions	(333.2)	(507.6)	(52.3)
Closed missions	64.3	(140.7)	(318.8)

[a] 2010 is restated to classify UNOMIG as a closed mission.

3. With respect to active missions, fiscal year 2011 assessments decreased by 3.1 per cent and expenditures decreased by 0.6 per cent. At the same time unpaid assessments increased, contributing to a decline in the overall liquidity in active missions. The deterioration in the liquidity of closed missions reflects the provision in General Assembly resolution 65/293 to return $180 million to Member States.

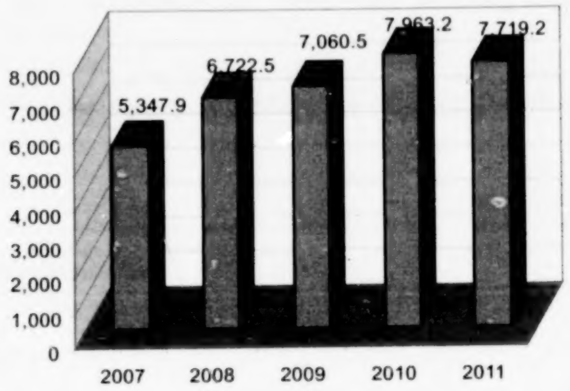
C. Assessments

4. Total assessments decreased by 3.1 per cent, from $7,963.2 million in the last fiscal year to $7,719.2 million in the current fiscal year. The decrease was attributable largely to MINURCAT, which was closed during the current fiscal year,

and to UNIFIL. The decrease was partially offset by increases in UNAMID, MINUSTAH and UNMIS.

5. Figure IV.1 illustrates the trend in the assessments for peacekeeping operations for 2010/11 and the four preceding fiscal years.

Figure IV.1
Assessments for the United Nations peacekeeping operations
(Millions of United States dollars)



D. Status of unpaid assessments

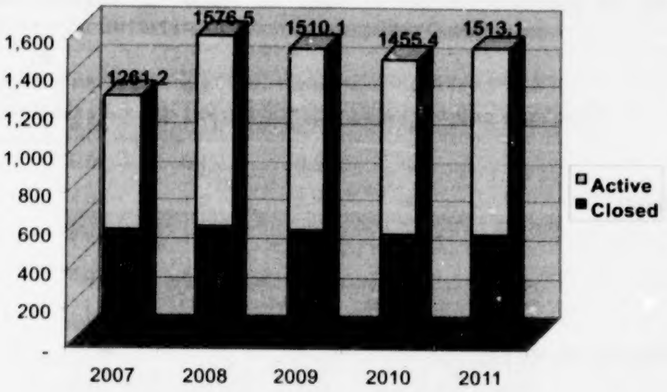
6. Unpaid assessments pertaining to active peacekeeping missions increased by 6.5 per cent from $907.1 million at the end of fiscal year 2009/10 to $965.8 million at the end of fiscal year 2010/11. Unpaid assessments pertaining to closed missions remained nearly unchanged from $548.3 million to $547.3 million, for the same period. The overall level of unpaid assessments increased by 4.0 per cent, from $1,455.4 million to $1,513.1 million.

7. Figure IV.2 illustrates the trend in the unpaid assessments for peacekeeping operations for 2010/11 and the four preceding fiscal years.

Figure IV.2

Unpaid assessments for the United Nations peacekeeping operations

(Millions of United States dollars)



8. Table IV.2 shows the status of unpaid assessed contributions for each of the United Nations peacekeeping operations as at the end of the current period and the four preceding financial periods.

Table IV.2

Unpaid assessed contributions

(Millions of United States dollars)

Mission	*30 June 2007*	*30 June 2008*	*30 June 2009*	*30 June 2010*	*30 June 2011*
Active missions[a]					
UNFICYP	13.2	19.1	15.6	13.2	15.7
UNDOF	11.0	13.2	14.5	11.4	13.9
UNIFIL	145.9	137.0	33.1	28.0	35.7
MINURSO	43.9	48.5	48.2	48.9	49.5
UNMIK	42.2	46.0	53.2	44.1	36.1
MONUSCO	170.3	137.8	165.3	177.5	188.1
UNMIL	63.5	28.0	50.8	32.5	51.9
UNOCI	24.9	41.1	34.6	46.9	48.9
MINUSTAH	79.5	76.5	100.4	157.7	84.6
UNMIS	62.1	29.3	85.8	102.8	183.0
UNMIT	22.2	11.9	11.3	12.1	29.5
MINURCAT	—	44.7	136.1	79.4	45.3

Mission	*30 June 2007*	*30 June 2008*	*30 June 2009*	*30 June 2010*	*30 June 2011*
UNAMID	—	344.6	126.1	120.6	161.5
Support for AMISOM	—	—	57.4	18.4	22.1
UNLB — SDS	13.6	13.6	13.6	13.6	—
Subtotal	**692.3**	**991.3**	**946.0**	**907.1**	**965.8**
Closed missions[a]					
UNOMIG	6.8	10.3	8.0	5.1	4.9
UNMEE	8.4	17.3	13.5	2.6	2.0
ONUB	3.4	2.0	1.0	0.9	0.8
UNAMSIL/UNOMSIL	7.3	6.8	2.1	0.8	0.8
UNMISET	25.0	33.1	29.1	28.9	28.8
UNIKOM	0.7	0.7	0.5	0.5	0.5
UNMIBH	35.3	35.2	34.1	34.1	34.0
UNSMIH/UNTMIH/MIPONUH	19.4	19.4	19.4	19.4	19.4
MINURCA	35.6	35.6	35.6	35.6	35.6
MONUA/UNAVEM	35.4	35.4	35.0	34.9	34.9
UNPREDEP	1.3	1.3	1.3	1.2	1.3
UNTAES	8.8	8.9	8.8	8.8	8.7
UNOMIL	—	—	—	—	—
UNPF	144.5	144.1	142.4	142.2	142.2
MINUGUA	0.1	0.1	0.1	0.1	0.1
UNMIH	0.1	0.1	—	—	—
UNAMIR/UNOMUR	1.5	1.5	1.3	1.3	1.4
ONUSAL	2.1	0.4	0.3	0.3	0.3
ONUMOZ	16.9	16.9	16.7	16.7	16.7
UNOSOM	58.6	58.4	57.9	57.9	57.9
UNTAC	41.2	41.2	40.5	40.5	40.5
UNEF (1956)	42.6	42.6	42.6	42.6	42.6
ONUC	73.9	73.9	73.9	73.9	73.9
Subtotal	**568.9**	**585.2**	**564.1**	**548.3**	**547.3**
Total	**1 261.2**	**1 576.5**	**1 510.1**	**1 455.4**	**1 513.1**

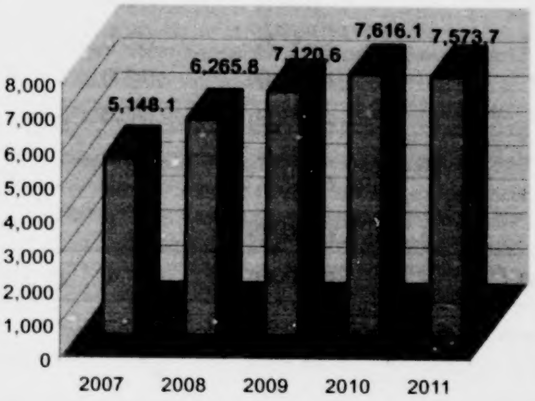
[a] Classification of active and closed missions is as at 30 June 2011; prior years have been reclassified accordingly.

E. Expenditures

9. Expenditures for the current fiscal year decreased by 0.6 per cent, from $7,616.1 million in the last fiscal year to $7,573.7 million. The decrease was due mainly to the closure of MINURCAT, offset by increases in MINUSTAH, UNOCI, UNMIS and UNAMID.

10. Figure IV.3 illustrates the trend in total expenditures for all peacekeeping operations for 2010/11 and the four preceding fiscal years.

Figure IV.3
Expenditures for the United Nations peacekeeping operations
(Millions of United States dollars)



F. Liquidity: available cash versus liabilities

1. Active missions

11. Table IV.3 summarizes the available cash and liabilities for each active peacekeeping mission as a measure of liquidity and provides a comparison with 2010/11.

Table IV.3

Available cash versus liabilities as at 30 June 2011: active missions

(Millions of United States dollars)

Mission	*Available cash*[a] *(1)*	*Liabilities*[b] *(2)*	*Excess/(shortfall) 30 June 2011 (1)-(2)*	*Excess/(shortfall) 30 June 2010*
UNFICYP	5.9	(12.4)	(6.5)	(3.0)
UNDOF	15.8	(11.4)	4.4	7.6
UNIFIL	299.2	(264.3)	34.9	81.6
MINURSO	3.9	(30.5)	(26.6)	(23.2)
UNMIK	4.1	(41.3)	(37.2)	(38.3)
MONUSCO	187.5	(393.4)	(205.9)	(180.6)
UNMIL	92.8	(144.8)	(52.0)	(19.0)
UNOCI	52.2	(184.7)	(132.5)	(39.9)
MINUSTAH	205.5	(247.5)	(42.0)	(159.5)
UNMIS	70.9	(258.4)	(187.5)	(78.5)
UNMIT	17.8	(41.1)	(23.3)	(3.9)
MINURCAT	168.0	(75.6)	92.4	70.7
UNAMID	737.1	(610.1)	127.0	23.2
Support for AMISOM	48.5	(101.3)	(52.8)	29.6
Total	**1 909.2**	**(2 416.8)**	**(507.6)**	**(333.2)**

[a] Sum of cash and term deposits and the cash pool.

[b] Represents total liabilities.

12. Table IV.3 shows a decline in the liquidity of the active peacekeeping missions due to lower receipt of assessments during fiscal 2010/11 (as discussed in paras. 3 and 6 above). During the year, four active missions (MINURSO, MONUSCO, UNMIK and UNFICYP) required borrowings from closed missions in order to meet their immediate operational requirements (see table IV.6).

13. Table IV.4 indicates the claim period for which payments for troops, formed police units and contingent-owned equipment had been made by 30 June 2011. As a result of the reduced liquidity, payments as at 30 June 2011 were current for only five missions — up to May 2011 for troop and formed police units, and up to March 2011 for contingent-owned equipment. Subsequently, the liquidity situation improved, and by mid-October 2011 payments were current in the active missions, except for MINURSO, UNFICYP and UNMIL.

Table IV.4

Status of payments for troops, formed police units and contingent-owned equipment as at 30 June 2011

Mission	*Troops and formed police units paid up to*	*Contingent-owned equipment paid up to*
UNFICYP	March 2011	June 2010
UNDOF	May 2011	March 2011
UNIFIL	May 2011	March 2011
MINURSO	February 2011	December 2010
UNMIK	March 2009/Complete	March 2009/Complete
MONUSCO	March 2011	December 2010
UNMIL	May 2011	March 2011
UNOCI	April 2011	December 2010
MINUSTAH	May 2011	March 2011
UNMIS	February 2011	December 2010
UNMIT	February 2011	December 2010
MINURCAT	December 2010/Complete	December 2010/Complete
UNAMID	May 2011	March 2011
Support for AMISOM	Not applicable	Not applicable

2. Closed missions

14. Table IV.5 summarizes cash available and total liabilities for closed missions with cash surpluses and those with deficits. Closed missions with cash surpluses totalled $39.1 million, and missions with cash deficits totalled $179.8 million. The decrease in the cash position of closed missions with cash surpluses from the preceding year was due to the credit return of $180 million to Member States in accordance with General Assembly resolution 65/293. The cash position for missions with cash deficits remained largely unchanged from the previous year.

Table IV.5

Available cash versus liabilities as at 30 June 2011: closed missions

(Millions of United States dollars)

Mission	*Available cash*[a] *(1)*	*Liabilities (2)*	*Excess/(shortfall) 30 June 2011 (1)-(2)*	*Excess/(shortfall) 30 June 2010*
Mission with cash surpluses				
UNOMIG	3.1	0.5	2.6	2.5
UNMEE	13.6	4.7	8.9	7.7
ONUB	4.8	4.3	0.5	0.4
UNAMSIL/UNOMSIL	17.5	16.9	0.6	7.6
UNMISET	7.3	7.2	0.1	6.9
UNIKOM	3.3	3.2	0.1	2.6
UNMIBH	16.7	16.4	0.3	16.4
UNMOT	3.3	3.2	0.1	3.2
MONUA/UNAVEM	25.6	16.4	9.2	25.1
UNPREDEP	14.3	14.0	0.3	11.4
UNTAES	15.5	15.2	0.3	15.2
UNOMIL	5.3	5.2	0.1	5.2
UNPF	72.9	77.1[b]	(4.2)	67.6
UNMIH	53.3	43.4	9.9	25.8
UNAMIR/UNOMIR	27.6	17.7	9.9	27.1
ONUSAL	4.1	4.0	0.1	3.9
ONUMOZ	0.9	0.9	—	0.9
UNMLT	0.2	0.2	—	0.2
UNTAG	6.3	6.1	0.2	6.1
UNIIMOG	5.3	5.2	0.1	5.2
Subtotal	**300.9**	**261.8**	**39.1**	**241.0**
Mission with cash deficits				
UNSMIH/UNTMIH/MIPONUH	0.2	7.5	(7.3)	(7.3)
MINURCA	—	23.8	(23.8)	(23.8)
MINUGUA	—	0.1	(0.1)	(0.1)
UNOSOM	0.1	15.6	(15.5)	(15.5)
UNTAC	—	40.1	(40.1)	(40.0)
UNEF (1956)	—	46.0	(46.0)	(43.2)
ONUC	—	47.0	(47.0)	(46.8)
Subtotal	**0.3**	**180.1**	**(179.8)**	**(176.7)**
Total	**301.2**	**441.9**	**(140.7)**	**64.3**

[a] Sum of cash and term deposits and the cash pool.

[b] Excludes deferred credits of $127.4 million, being expenditures reimbursable by Member States.

15. Closed missions with cash surpluses continue to be the only available source of lending to active peacekeeping missions. During the current period, UNPF provided loans amounting to $88.9 million to MONUSCO ($37.0 million), MINURSO ($26.9 million), UNMIK ($21.0 million) and UNFICYP ($4.0 million). Total loans outstanding as at 30 June 2011 amounted to $52.3 million. The comparable amount as at 30 June 2010 was $22.8 million. Details of these loans and repayments are shown in table IV.6 below.

Table IV.6

Loans from closed missions

(Millions of United States dollars)

To	*From*	*Opening balance, 1 July 2010*	*Loan amount*	*Amount repaid*	*Closing balance, 30 June 2011*	*Month lent*	*Month repaid*
MINURCA	UNMIH	3.2	—	—	3.2	August 1999	—
MINURCA	UNPF	0.2	—	—	0.2	August 1999	—
UNSMIH	UNMIH	7.4	—	—	7.4	August 1999	—
MINURSO	UNPF	4.5	—	4.5	—	December 2009	September 2010
MINURSO	UNPF	3.5	—	3.5	—	January 2010	September 2010
MINURSO	UNPF	4.0	—	4.0	—	February 2010	September 2010
MINURSO	UNPF	—	6.4	6.4	—	August 2010	September 2010
MINURSO	UNPF	—	3.5	—	3.5	January 2011	—
MINURSO	UNPF	—	3.0	—	3.0	February 2011	—
MINURSO	UNPF	—	4.5	—	4.5	April 2011	—
MINURSO	UNPF	—	4.0	—	4.0	May 2011	—
MINURSO	UNPF	—	5.5	—	5.5	June 2011	—
UNFICYP	UNPF	—	4.0	4.0	—	December 2010	February 2011
MONUSCO	UNPF	—	37.0	37.0	—	February 2011	February 2011
UNMIK	UNPF	—	6.5	—	6.5	February 2011	—
UNMIK	UNPF	—	7.0	—	7.0	April 2011	—
UNMIK	UNPF	—	7.5	—	7.5	June 2011	—
Total		**22.8**	**88.9**	**59.4**	**52.3**		

G. Peacekeeping Reserve Fund

16. In 2010/11, no loans were made from the Peacekeeping Reserve Fund.

17. As at 30 June 2011, the Fund had working capital funds of $150.0 million and a cumulative surplus of $5,851,300. In accordance with General Assembly resolution 65/290, $3,377,000 of the cumulative surplus representing the excess balance for the period ended 30 June 2010 will be applied to meet the requirements of the support account for peacekeeping operations for 2011/12. The remaining

surplus balance of $2,474,300, representing the excess balance for the period ended 30 June 2011, is available for future utilization, as directed by the Assembly.

H. Support account for peacekeeping operations

18. Total expenditures rose from $318.5 million reported in 2009/10 to $341.4 million in the current period, an increase of $22.9 million, or 7.2 per cent. The largest increase, $28.5 million, was in funding provided for the enterprise resource planning system (Umoja).

I. United Nations Logistics Base at Brindisi, Italy

19. UNLB manages, inter alia, surplus assets from closed or downsized missions, and strategic deployment stocks. Strategic deployment stocks with an estimated replacement value of $35.3 million were shipped to various peacekeeping and political missions during 2010/11, thereby generating funds for replenishment. In addition, $41.1 million was available for replenishment representing the surplus strategic deployment stocks balance brought forward from 30 June 2010. However, the total expenditures for replenishment during 2010/11 amounted to $14.1 million, leaving $62.3 million available for funding of replenishments in the next period.

20. The value of strategic deployment stocks reported in the notes to the financial statements as at 30 June 2011 was $123.4 million, including $13.5 million for expendable property. This included $4.5 million in stocks that had been shipped but not yet received by the missions and $3.9 million in stocks that had been committed for shipment to missions. Therefore, the value of strategic deployment stocks available for immediate deployment was $115.0 million.

J. Liabilities for end-of-service and post-retirement benefits

21. Total accrued liabilities for peacekeeping operations for end-of-service and post-retirement benefits were $709.8 million, comprising $118.2 million for unused vacation days, $152.6 million for repatriation benefits and $439.0 million for after-service health insurance benefits. Liabilities for unused vacation days and repatriation benefits are shown in individual financial statements, whereas liabilities for after-service health insurance are shown altogether in statement XXI.

22. Overall United Nations liabilities for after-service health insurance as at 31 December 2009 were determined through an actuarial valuation. Of the total accrued liabilities of $2,302.5 million, an amount of $365.0 million was apportioned to peacekeeping operations. This amount was rolled forward to 30 June 2011, and the liabilities for after-service health insurance as at that date pertaining to peacekeeping operations were estimated to be $439.0 million.

Annex

Supplementary information

1. The present annex provides supplementary information that the Secretary-General is required to report.

Write-off of losses of cash and receivables

2. In accordance with financial rule 106.8, losses of cash and receivables amounting to $303,620 were written off during the period ended 30 June 2011. A summary statement of losses was provided to the Board of Auditors in compliance with financial rule 106.8.

Write-off of losses of property

3. In accordance with financial rule 106.9, property with an original cost of $27,385,241 was written off during the period ended 30 June 2011. The breakdown was as follows:

(United States dollars)

	Original cost
Damages/accidents	10 044 386
Losses/thefts	3 151 160
Malfunctions	7 770 135
Inventory discrepancies and other	6 419 560
Total	**27 385 241**

4. The write-offs bring the recorded balances of properties to the same levels as those shown in the property records for the actual quantities on hand.

5. The original cost of all non-expendable property on hand as at 30 June 2011 was $2,234,798,000, as also reported in note 15 to the financial statements. A summary statement showing the original cost of property write-offs was provided to the Board of Auditors in accordance with financial rule 106.9.

Chapter V

Financial statements for the 12-month period from 1 July 2010 to 30 June 2011

Statement I

Summary of United Nations peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Total active operations	Peacekeeping Reserve Fund, programme support, Logistics Base, after-service health insurance	Total completed operations	All peacekeeping funds eliminations	Total for the period	
					1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income						
Assessed contributions	7 719 190	—	—		7 719 190	7 963 227
Voluntary contributions	32 289	—	—		32 289	33 155
Allocation from other funds	—	453 261	—	(450 496)	2 765	1 430
Interest income	45 005	4 834	6 745		56 584	68 895
Other/miscellaneous income	30 034	1 936	(2 932)		29 038	32 620
Total income	**7 826 518**	**460 031**	**3 813**	**(450 496)**	**7 839 866**	**8 099 327**
Total expenditure	**7 596 285**[b]	**423 637**	—	**(446 192)**	**7 573 730**	**7 616 090**
Excess (shortfall) of income over expenditure	**230 233**	**36 394**	**3 813**	**(4 304)**	**266 136**	**483 237**
Non-budgeted accrued expenses for end-of-service and post-retirement liabilities[c]	(68 888)	(62 441)	30	—	(131 299)	(2 336)
Prior-period adjustments	(188)	—	(635)	—	(823)	(756)
Net excess (shortfall) of income over expenditure	**161 157**	**(26 047)**	**3 208**	**(4 304)**	**134 014**	**480 145**
Cancellation of prior-period obligations	234 154	8 057	109	—	242 320	187 723
Credits returned to Member States	(496 907)	—	(223 816)	—	(720 723)	(354 019)
Transfer to other funds	—	(4 304)	—	4 304	—	—
Reserves and fund balances, beginning of period	**695 945**[d]	**(223 848)**	**704 543**[d]	—	**1 176 640**	**862 791**
Reserves and fund balances, end of period	**594 349**	**(246 142)**	**484 044**	—	**832 251**	**1 176 640**

[a] See note 5.

[b] Schedule 1.1.

[c] Represents net increase in accrued end-of-service and post-retirement liabilities during the current period.

[d] Restated to reflect the transfer of UNOMIG from an active mission to a completed mission in the current period. Accordingly, its reserves and fund balances of $7,615,617 as at 1 July 2010 have been transferred from the "Total active operations" column to the "Total completed operations" column.

The accompanying notes are an integral part of the financial statements.

Schedule 1.1

United Nations peacekeeping operations

Summary of expenditure for active peacekeeping operations for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011
(Thousands of United States dollars)

		Expenditure						
Mission	*Appropriation*	*Military and police personnel*	*Civilian personnel*	*Operational requirements*	*Prorated costs of UNLB and support account*	*Voluntary contributions (budgeted)*	*Total expenditure*	*Unencumbered balance*
UNFICYP	61 590	23 058	15 576	17 110	3 434	1 562	60 740	850
UNDOF	50 703	22 332	11 189	13 759	2 896	—	50 176	527
UNIFIL	550 149	279 542	104 821	134 329	31 439	—	550 131	18
MINURSO	63 513	6 681	21 889	28 532	3 475	2 552	63 129	384
UNMIK	50 770	1 061	33 432	13 375	2 895	—	50 763	7
MONUSCO	1 451 734	517 116	280 245	558 766	82 734	2 667	1 441 528	10 206
UNMIL	555 823	233 084	111 379	167 745	31 769	53	544 030	11 793
UNOCI	599 748	244 437	109 711	197 335	29 412	—	580 895	18 853
MINUSTAH	876 869	379 096	150 742	280 724	23 042	—	833 604	43 265
UNMIS	1 064 907	302 114	260 056	436 607	56 880	—	1 055 657	9 250
UNMIT	218 805	58 624	84 751	46 770	12 493	—	202 638	16 167
MINURCAT	252 127	54 021	59 599	122 632	13 031	—	249 283	2 844
UNAMID	1 917 751	705 328	293 051	585 070	109 624	—	1 693 073	224 678
UNSOA	220 773	40 063	23 597	146 429	10 549	—	220 638	135
Subtotal	**7 935 262**	**2 866 557**	**1 560 038**	**2 749 183**	**413 673**	**6 834**	**7 596 285**	**338 977**
UNLB — strategic deployment stock replenishment	76 340[a]	—	—	14 098	—	—	14 098	62 242
Total	**8 011 602**	**2 866 557**	**1 560 038**	**2 763 281**	**413 673**	**6 834**	**7 610 383**[b]	**401 219**

(Footnotes on following page)

(Footnotes to Schedule 1.1)

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[a] Appropriations do not apply to strategic deployment stock activities. Instead, funding for strategic deployment stocks is based on current period transfers to peacekeeping and political missions and other offices of $35,283,786 and fund balances brought forward from the preceding period of $41,056,160.

	(Thousands of United States dollars)
[b] Total expenditure per schedule 1.1	7 610 383
Less: pro-rated costs of UNLB and support account per schedule 1.1	(413 673)
Less: strategic deployment stock replenishments recorded in peacekeeping missions and UNLB	(32 519)
Add: actual costs of support account and UNLB per schedules 19.1 and 20.1	409 538
Add: actual expenditure of Peacekeeping Reserve Fund per statement XVIII	1
Total expenditure as per statement I	7 573 730

Statement II

Summary of United Nations peacekeeping operations[a]

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	Total active operations	*Peacekeeping Reserve Fund, programme support, Logistics Base, after-service health insurance*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total*	
					2011	*2010*
Assets						
Cash and term deposits	54 194	250	772	—	55 216	36 263
Cash pool[b]	1 855 056	252 201	300 422	—	2 407 679	2 426 674
Assessed contributions receivable from Member States[c]	965 805	3	547 301	—	1 513 109	1 455 390
Special accounts for unpaid assessed contributions	55 552	—	11 962	—	67 514	67 514
Voluntary contributions receivable	9 178	—	—	—	9 178	9 360
Accounts receivable from Member States	6 622	169	135 820[d]	—	142 611	140 921
Other accounts receivable	54 102	5 011	924	(14 183)	45 854	52 680
Inter-fund balances receivable	3 430	23 762	995	(28 187)	—	—
Due from other peacekeeping funds	—	12 820	52 316	(65 136)	—	—
Deferred charges	7 119	2 919	—	—	10 038	9 679
Other assets	95	—	2 849	—	2 944	2 901
Total assets	**3 011 153**	**297 135**	**1 053 361**	**(107 506)**	**4 254 143**	**4 201 382**
Liabilities						
Contributions or payments received in advance	117 296	—	1 512	—	118 808	85 503
Unliquidated obligations	1 120 636	30 942	56	—	1 151 634	1 384 107
Accounts payable to Member States	667 379	—	355 027	—	1 022 406	538 227
Other accounts payable	180 986	15 717	43	(14 183)	182 563	208 945
Inter-fund balances payable	51 377	12 383	367	(28 187)	35 940	28 740
Due to other peacekeeping funds	41 500	—	23 636	(65 136)	—	—
Voluntary contributions held in suspense	11 985	—		—	11 985	11 985
Deferred credits	95	—	127 380[d]	—	127 475	127 426
Due to United Nations Special Account	—	—	3 329	—	3 329	3 329
Due to United Nations Bond Account	—	—	44 048	—	44 048	44 048
Other liabilities	10	—	13 909	—	13 919	13 946
End-of-service and post-retirement liabilities[e]	225 540	484 235	10	—	709 785	578 486
Total liabilities	**2 416 804**	**543 277**	**569 317**	**(107 506)**	**3 421 892**	**3 024 742**
Reserves and fund balances						
Working capital funds	—	150 000	—	—	150 000	150 000
Authorized retained surplus	55 552	—	55 821	—	111 373	135 763
Surplus to be transferred	—	—	—	—	—	43 744

	Total active operations	*Peacekeeping Reserve Fund, programme support, Logistics Base, after-service health insurance*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total*	
					2011	*2010*
Cumulative surplus — strategic deployment stock activities	—	65 597	—	—	65 597	41 056
Cumulative surplus	764 337	22 496	428 233	—	1 215 066	1 384 563
Deficit — end-of-service and post-retirement liabilities	(225 540)	(484 235)	(10)	—	(709 785)	(578 486)
Total reserves and fund balances	**594 349**	**(246 142)**	**484 044**	**—**	**832 251**	**1 176 640**
Total liabilities and reserves and fund balances	**3 011 153**	**297 135**	**1 053 361**	**(107 506)**	**4 254 143**	**4 201 382**

[a] See note 5.

[b] See note 2 (l) (ii) and note 12.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] In accordance with General Assembly resolution 51/12 A, includes expenditures totalling $127,379,954, which are reimbursable by Member States as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits. See statement XXXVI.

[e] Represents accrued liabilities for unused vacation days of $118,209,284, for repatriation benefits of $152,596,916 and for after-service health insurance of $438,979,000. See note 16.

The accompanying notes are an integral part of the financial statements.

Statement III

Summary of United Nations peacekeeping operations[a]

Statement of cash flows for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30- June 2010*
Cash flows from operating activities		
Net excess (shortfall) of income over expenditure (statement I)	134 014	480 145
(Increase) decrease in assessed contributions receivable	(57 719)	54 764
(Increase) decrease in voluntary contributions receivable	182	223
(Increase) decrease in accounts receivable from Member States	(1 690)	(569)
(Increase) decrease in other accounts receivable	6 826	(16 287)
(Increase) decrease in deferred charges	(359)	(3 079)
(Increase) decrease in other assets	(43)	1 002
Increase (decrease) in contributions or payments received in advance	33 305	48 476
Increase (decrease) in unliquidated obligations	(232 473)	(115 612)
Increase (decrease) in accounts payable to Member States	484 179	(686 307)
Increase (decrease) in other accounts payable	(26 382)	68 744
Increase (decrease) in inter-fund balances payable	7 200	(16 712)
Increase (decrease) in deferred credits	49	(1 272)
Increase (decrease) in other liabilities	(27)	(123)
Increase (decrease) in end-of-service and post-retirement liabilities	131 299	2 336
Less: Interest income	(56 584)	(68 895)
Net cash flows from operating activities	**421 777**	**(253 166)**
Cash flows from investing activities		
Interest income	56 584	68 895
Net cash flows from investing activities	**56 584**	**68 895**
Cash flows from financing activities		
Cancellation of prior-period obligations	242 320	187 723
Credits to Member States	(720 723)	(354 019)
Net cash flows from financing activities	**(478 403)**	**(166 296)**
Net increase (decrease) in cash and term deposits and cash pool	(42)	(350 567)
Cash and term deposits and cash pool, beginning of period	2 462 937	2 813 504
Cash and term deposits and cash pool, end of period	**2 462 895**	**2 462 937**

[a] See note 5.

The accompanying notes are an integral part of the financial statements.

Statement IV

United Nations Peacekeeping Force in Cyprus (UNFICYP)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	34 305	32 221
Voluntary contributions[c]	27 017	25 902
Interest income	138	322
Other/miscellaneous income	599	109
Total income	**62 059**	**58 554**
Total expenditure (schedule 4.1)	**60 740**	**57 009**
Excess (shortfall) of income over expenditure	**1 319**	**1 545**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(688)	(53)
Prior-period adjustments	—	(18)
Net excess (shortfall) of income over expenditure	**631**	**1 474**
Cancellation of prior-period obligations	486	962
Credits returned to Member States[e]	(2 488)	(944)
Reserves and fund balances, beginning of period	20 173	18 681
Reserves and fund balances, end of period[f]	**18 802**	**20 173**

Statement IV (concluded)

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	539	1 477
Cash pool[g]	5 316	4 451
Assessed contributions receivable from Member States[h]	15 653	13 185
Voluntary contributions receivable from Member States[h]	9 178	9 360
Accounts receivable from Member States	134	55
Other accounts receivable	185	195
Deferred charges	181	325
Total assets	**31 186**	**29 048**
Liabilities		
Contributions or payments received in advance	2	39
Unliquidated obligations — current period	4 030	4 698
Unliquidated obligations — prior periods	—	58
Accounts payable to Member States	4 133	940
Other accounts payable	237	269
Inter-fund balances payable	888	465
End-of-service liabilities[i]	3 094	2 406
Total liabilities	**12 384**	**8 875**
Reserves and fund balances		
Cumulative surplus	21 896	22 579
Deficit — end-of-service liabilities	(3 094)	(2 406)
Total reserves and fund balances	**18 802**	**20 173**
Total liabilities and reserves and fund balances	**31 186**	**29 048**

(Footnotes on following page)

(Footnotes to Statement IV)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes voluntary contributions in cash of $18,954,592 from Cyprus and $6,500,000 from Greece, for which budgetary provisions were made. In addition, voluntary contributions in kind amounting to $1,562,053 were received from Cyprus, for which budgetary provisions were made for maintenance personnel, materials and rations.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 65/295, the total credits returned to Member States were $2,488,300 for the period ended 30 June 2010. Of the total, $1,361,709 was returned to Member States in respect of their assessments, and amounts of $828,604 and $297,987 were returned to Cyprus and Greece, respectively, with regard to their voluntary contributions in cash.

[f] Under the terms of General Assembly resolution 47/236 and as reconfirmed in Assembly resolution 61/233 B, obligations recorded for the period from 27 March 1964 to 15 June 1993 in the UNFICYP account are limited to the availability of funds in the special account through voluntary contributions. From the inception of the mission to 15 June 1993, the cumulative obligations to be financed from such voluntary contributions as at 30 June 2011 totalled $227,042,965. The change from the comparable figure as at 30 June 2010 is due to exchange rate movements. See note 6.

[g] Represents share of the cash pool and comprises cash and term deposits of $1,276,509, short-term investments of $1,522,548 (fair value $1,528,787), long-term investments of $2,505,743 (fair value $2,512,071) and accrued interest receivable of $11,061. See note 12.

[h] Represents voluntary contributions receivable in cash in respect of the period ended 30 June 2011 of $3,222,846 from Greece, and voluntary contributions receivable in respect of the period prior to 15 June 1993 of $2,707,500 and DKr 16,930,100 (equivalent $3,247,669) from Austria and Denmark, respectively.

[i] Represents accrued liabilities for unused vacation days of $1,760,870 and for repatriation benefits of $1,332,696. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 4.1

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	24 249	(1 159)	23 090	22 078	980	23 058	32
Civilian personnel	15 682	357	16 039	15 565	11	15 576	463
Operational requirements	16 394	802	17 196	14 071	3 039	17 110	86
Subtotal	**56 325**	**—**	**56 325**	**51 714**	**4 030**	**55 744**	**581**
Prorated costs							
United Nations Logistics Base	526	—	526	526	—	526	—
Support account for peacekeeping operations	2 908	—	2 908	2 908	—	2 908	—
Subtotal	**3 434**	**—**	**3 434**	**3 434**	**—**	**3 434**	**—**
Voluntary contributions in kind (budgeted)	1 831	—	1 831	1 562	—	1 562	269
Total	**61 590**	**—**	**61 590**	**56 710**	**4 030**	**60 740**	**850**

[a] In accordance with General Assembly resolution 64/274.

Statement V

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	50 703	47 020
Interest income	318	457
Other/miscellaneous income	269	156
Total income	**51 290**	**47 633**
Total expenditure (schedule 5.1)	**50 176**	**47 020**
Excess (shortfall) of income over expenditure	**1 114**	**613**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(483)	(2)
Prior-period adjustments	—	(1)
Net excess (shortfall) of income over expenditure	**631**	**610**
Cancellation of prior-period obligations	103	240
Credits returned to Member States[d]	(853)	(1 933)
Reserves and fund balances, beginning of period	55 667	56 750
Reserves and fund balances, end of period	**55 548**	**55 667**

Statement V (concluded)

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits[e]	1 174	253
Cash pool[f]	14 659	17 595
Assessed contributions receivable from Member States[b]	13 949	11 417
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A[g]	35 987	35 987
Accounts receivable from Member States	232	229
Other accounts receivable	725	284
Deferred charges	200	105
Total assets	**66 926**	**65 870**
Liabilities		
Contributions or payments received in advance	—	3
Unliquidated obligations — current period	5 836	4 161
Unliquidated obligations — prior periods	37	16
Accounts payable to Member States	1 627	2 475
Other accounts payable	822	1 134
Inter-fund balances payable	842	683
End-of-service liabilities[h]	2 214	1 731
Total liabilities	**11 378**	**10 203**
Reserves and fund balances		
Authorized retained surplus[i]	35 987	35 987
Cumulative surplus	21 775	21 411
Deficit — end-of-service liabilities	(2 214)	(1 731)
Total reserves and fund balances	**55 548**	**55 667**
Total liabilities and reserves and fund balances	**66 926**	**65 870**

(Footnotes on following page)

(Footnotes to Statement V)

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[a] See notes 2, 3 and 4.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 65/302, the total assessment on Member States was reduced by $852,500, comprising unencumbered balance and other income for the period ended 30 June 2010.

[e] Includes $123,860 equivalent of non-convertible Syrian pounds.

[f] Represents share of the cash pool and comprises cash and term deposits of $3,520,080, short-term investments of $4,198,555 (fair value $4,215,758), long-term investments of $6,909,797 (fair value $6,927,248) and accrued interest receivable of $30,500. See note 12.

[g] See note 4 (b).

[h] Represents accrued liabilities for unused vacation days of $907,021 and for repatriation benefits of $1,306,380. See note 16.

[i] See note 7.

The accompanying notes are an integral part of the financial statements.

Schedule 5.1

United Nations Disengagement Observer Force (UNDOF)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	23 778	(1 187)	22 591	21 427	905	22 332	259
Civilian personnel	10 473	727	11 200	11 063	126	11 189	11
Operational requirements	13 556	460	14 016	8 954	4 805	13 759	257
Subtotal	**47 807**	—	**47 807**	**41 444**	**5 836**	**47 280**	**527**
Prorated costs							
United Nations Logistics Base	443	—	443	443	—	443	—
Support account for peacekeeping operations	2 453	—	2 453	2 453	—	2 453	—
Subtotal	**2 896**	—	**2 896**	**2 896**	—	**2 896**	—
Total	**50 703**	—	**50 703**	**44 340**	**5 836**	**50 176**	**527**

[a] In accordance with General Assembly resolution 64/281.

Statement VI

United Nations Interim Force in Lebanon (UNIFIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	550 149	615 775
Interest income	7 280	9 925
Other/miscellaneous income	1 295	1 413
Total income	**558 724**	**627 113**
Total expenditure (schedule 6.1)	**550 131**	**568 087**
Excess (shortfall) of income over expenditure	**8 593**	**59 026**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(4 443)	(1 344)
Prior-period adjustments	(10)	(1)
Net excess (shortfall) of income over expenditure	**4 140**	**57 681**
Cancellation of prior-period obligations	20 293	3 927
Credits returned to Member States[d]	(62 952)	(101 749)
Reserves and fund balances, beginning of period	135 038	175 179
Reserves and fund balances, end of period	**96 519**	**135 038**

Statement VI (concluded)

United Nations Interim Force in Lebanon (UNIFIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	2 336	2 004
Cash pool[e]	296 905	392 907
Assessed contributions receivable from Member States[b]	35 706	27 986
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A[f]	19 565	19 565
Accounts receivable from Member States	4 246	3 744
Other accounts receivable	1 182	1 616
Deferred charges	858	540
Other assets	1	3
Total assets	**360 799**	**448 365**
Liabilities		
Contributions or payments received in advance	23 510	42
Unliquidated obligations — current period	80 830	99 371
Unliquidated obligations — prior periods	37 939	52 231
Accounts payable to Member States	75 514	126 840
Other accounts payable	4 237	5 353
Inter-fund balances payable	12 455	4 138
Voluntary contributions held in suspense[g]	11 985	11 985
End-of-service liabilities[h]	17 810	13 367
Total liabilities	**264 280**	**313 327**
Reserves and fund balances		
Authorized retained surplus[i]	19 565	19 565
Cumulative surplus	94 764	128 840
Deficit — end-of-service liabilities	(17 810)	(13 367)
Total reserves and fund balances	**96 519**	**135 038**
Total liabilities and reserves and fund balances	**360 799**	**448 365**

(Footnotes on following page)

(Footnotes to Statement VI)

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[a] See notes 2, 3 and 4.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 65/303, the total assessment on Member States was reduced by $62,951,500, comprising unencumbered balance and other income for the period ended 30 June 2010.

[e] Represents share of the cash pool and comprises cash and term deposits of $71,296,471, short-term investments of $85,038,453 (fair value $85,386,888), long-term investments of $139,952,543 (fair value $140,305,994) and accrued interest receivable of $617,760. See note 12.

[f] See note 4 (c).

[g] Received from Cyprus, Kuwait, Luxembourg, Oman, the Seychelles and Switzerland.

[h] Represents accrued end-of-service liabilities for unused vacation days of $8,738,495 and for repatriation benefits of $9,071,569. See note 16.

[i] See note 8.

The accompanying notes are an integral part of the financial statements.

Schedule 6.1

United Nations Interim Force in Lebanon (UNIFIL)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	295 615	(16 073)	279 542	253 854	25 688	279 542	—
Civilian personnel	90 964	13 870	104 834	104 156	665	104 821	13
Operational requirements	132 131	2 203	134 334	79 852	54 477	134 329	5
Subtotal	**518 710**	**—**	**518 710**	**437 862**	**80 830**	**518 692**	**18**
Prorated costs							
United Nations Logistics Base	4 813	—	4 813	4 813	—	4 813	—
Support account for peacekeeping operations	26 626	—	26 626	26 626	—	26 626	—
Subtotal	**31 439**	**—**	**31 439**	**31 439**	**—**	**31 439**	**—**
Total	**550 149**	**—**	**550 149**	**469 301**	**80 830**	**550 131**	**18**

[a] In accordance with General Assembly resolution 64/282.

Statement VII

United Nations Mission for the Referendum in Western Sahara (MINURSO)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	60 605	55 877
Voluntary contributions[c]	2 552	2 848
Interest income	108	124
Other/miscellaneous income	93	87
Total income	**63 358**	**58 936**
Total expenditure (schedule 7.1)	**63 129**	**57 133**
Excess (shortfall) of income over expenditure	**229**	**1 803**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(1 307)	(453)
Prior-period adjustments	(4)	—
Net excess (shortfall) of income over expenditure	**(1 082)**	**1 350**
Cancellation of prior-period obligations	913	585
Credits returned to Member States[e]	(2 387)	(1 639)
Reserves and fund balances, beginning of period	26 326	26 030
Reserves and fund balances, end of period	**23 770**	**26 326**

Statement VII (concluded)

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	614	179
Cash pool[f]	3 315	1 422
Assessed contributions receivable from Member States[b]	49 546	48 916
Accounts receivable from Member States	470	299
Other accounts receivable	283	239
Deferred charges	37	38
Total assets	**54 265**	**51 093**
Liabilities		
Contributions or payments received in advance	3	68
Unliquidated obligations — current period	2 165	4 951
Unliquidated obligations — prior periods	—	169
Accounts payable to Member States	614	3 395
Other accounts payable	2 704	1 344
Inter-fund balances payable	765	403
Due to United Nations Peace Forces	20 500	12 000
End-of-service liabilities[g]	3 744	2 437
Total liabilities	**30 495**	**24 767**
Reserves and fund balances		
Cumulative surplus	27 514	28 763
Deficit — end-of-service liabilities	(3 744)	(2 437)
Total reserves and fund balances	**23 770**	**26 326**
Total liabilities and reserves and fund balances	**54 265**	**51 093**

(Footnotes on following page)

(Footnotes to Statement VII)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents voluntary contributions in kind from Morocco, Algeria and the Frente Polisario, amounting to $2,191,333, $324,269 and $36,119, respectively, for which budgetary provisions have been made for meals, utilities and other miscellaneous services.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 65/304, the total assessment on Member States was reduced by $2,386,700, comprising unencumbered balance and other income for the period ended 30 June 2010.

[f] Represents share of the cash pool and comprises cash and term deposits of $795,951, short-term investments of $949,367 (fair value $953,256), long-term investments of $1,562,426 (fair value $1,566,372) and accrued interest receivable of $6,897. See note 12.

[g] Represents accrued liabilities for unused vacation days of $1,095,234 and for repatriation benefits of $2,648,899. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 7.1

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	6 816	(134)	6 682	6 145	536	6 681	1
Civilian personnel	19 929	1 962	21 891	21 813	76	21 889	2
Operational requirements	30 385	(1 828)	28 557	26 979	1 553	28 532	25
Subtotal	**57 130**	**—**	**57 130**	**54 937**	**2 165**	**57 102**	**28**
Prorated costs							
United Nations Logistics Base	532	—	532	532	—	532	—
Support account for peacekeeping operations	2 943	—	2 943	2 943	—	2 943	—
Subtotal	**3 475**	**—**	**3 475**	**3 475**	**—**	**3 475**	**—**
Voluntary contributions in kind (budgeted)	2 908	—	2 908	2 552	—	2 552	356
Total	**63 513**	**—**	**63 513**	**60 964**	**2 165**	**63 129**	**384**

[a] In accordance with General Assembly resolution 64/284.

Statement VIII

United Nations Interim Administration Mission in Kosovo (UNMIK)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010- 30 June 2011	*1 July 2009- 30 June 2010*
Income		
Assessed contributions[b]	50 770	48 865
Interest income	110	286
Other/miscellaneous income	1 188	5 754
Total income	**52 068**	**54 905**
Total expenditure (schedule 8.1)	**50 763**	**48 716**
Excess (shortfall) of income over expenditure	**1 305**	**6 189**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(1 259)	838
Prior-period adjustments	(41)	(15)
Net excess (shortfall) of income over expenditure	**5**	**7 012**
Cancellation of prior-period obligations	245	2 123
Credits returned to Member States[d]	(8 297)	(38 623)
Reserves and fund balances, beginning of period	7 386	36 874
Reserves and fund balances, end of period	**(661)**	**7 386**

Statement VIII (concluded)

United Nations Interim Administration Mission in Kosovo (UNMIK)

Statement of assets, liabilities, and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	836	1 862
Cash pool[e]	3 262	6 033
Assessed contributions receivable from Member States[b]	36 063	44 097
Accounts receivable from Member States	7	22
Other accounts receivable	422	1 535
Deferred charges	31	81
Total assets	**40 621**	**53 630**
Liabilities		
Contributions or payments received in advance	343	13
Unliquidated obligations — current period	3 068	2 111
Unliquidated obligations — prior periods	218	262
Accounts payable to Member States	7 159	32 429
Other accounts payable	2 629	6 397
Due to United Nations Peace Forces	21 000	—
Inter-fund balances payable	1 114	540
End-of-service liabilities[f]	5 751	4 492
Total liabilities	**41 282**	**46 244**
Reserves and fund balances		
Cumulative surplus	5 090	11 878
Deficit — end-of-service liabilities	(5 751)	(4 492)
Total reserves and fund balances	**(661)**	**7 386**
Total liabilities, reserves and fund balances	**40 621**	**53 630**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 65/300, the total assessment on Member States was reduced by $8,297,100, comprising unencumbered balance and other income for the period ended 30 June 2010.

[e] Represents share of the cash pool and comprises cash and term deposits of $783,238, short-term investments of $934,202 (fair value $938,030), long-term investments of $1,537,469 (fair value $1,541,352) and accrued interest receivable of $6,786. See note 12.

[f] Represents accrued end-of-service liabilities for unused vacation days of $2,041,739 and for repatriation benefits of $3,708,992. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 8.1

United Nations Interim Administration Mission in Kosovo (UNMIK)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	805	256	1 061	670	391	1 061	—
Civilian personnel	35 651	(2 219)	33 432	33 280	152	33 432	—
Operational requirements	11 419	1 963	13 382	10 850	2 525	13 375	7
Subtotal	**47 875**	—	**47 875**	**44 800**	**3 068**	**47 868**	**7**
Prorated costs							
United Nations Logistics Base	443	—	443	443	—	443	—
Support account for peacekeeping operations	2 452	—	2 452	2 452	—	2 452	—
Subtotal	**2 895**	—	**2 895**	**2 895**	—	**2 895**	—
Total	**50 770**	—	**50 770**	**47 695**	**3 068**	**50 763**	**7**

[a] In accordance with General Assembly resolution 64/279.

Statement IX

United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	1 447 735	1 405 912
Voluntary contributions[c]	2 667	3 481
Interest income	3 793	6 152
Other/miscellaneous income	1 936	2 878
Total income	**1 456 131**	**1 418 423**
Total expenditure (schedule 9.1)	**1 441 528**	**1 408 032**
Excess (shortfall) of income over expenditure	**14 603**	**10 391**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(13 769)	(14 745)
Prior-period adjustments	(49)	(20)
Net excess (shortfall) of income over expenditure	**785**	**(4 374)**
Cancellation of prior-period obligations	20 209	24 704
Credits returned to Member States[e]	(35 076)	(51 863)
Reserves and fund balances, beginning of period	5 650	37 183
Reserves and fund balances, end of period	**(8 432)**	**5 650**

Statement IX (concluded)

United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	3 252	1 961
Cash pool[f]	184 296	103 645
Assessed contributions receivable from Member States[b]	188 133	177 510
Accounts receivable from Member States	345	309
Other accounts receivable	7 656	7 243
Deferred charges	1 275	1 125
Other assets	80	40
Total assets	**385 037**	**291 833**
Liabilities		
Contributions or payments received in advance	16	16
Unliquidated obligations — current period	171 159	192 011
Unliquidated obligations — prior period	19 296	13 431
Accounts payable to Member States	122 353	24 898
Other accounts payable	36 649	25 584
Inter-fund balances payable	563	563
Deferred credits	50	35
Other liabilities	6	37
End-of-service liabilities[g]	43 377	29 608
Total liabilities	**393 469**	**286 183**
Reserves and fund balances		
Cumulative surplus	34 945	35 258
Deficit — end-of-service liabilities	(43 377)	(29 608)
Total reserves and fund balances	**(8 432)**	**5 650**
Total liabilities and reserves and fund balances	**385 037**	**291 833**

(Footnotes on following page)

(Footnotes to Statement IX)

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[a] The Security Council by its resolution 1925 (2010) amended the name of the United Nations Mission in the Democratic Republic of the Congo (MONUC) to the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO), to take effect from 1 July 2010. See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents voluntary contributions in kind received from Fondation Hirondelle for the operation of Radio Okapi, for which budgetary provisions were made.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 65/296, the total assessment on Member States was reduced by $35,075,700, comprising unencumbered balance and other income in respect of the period ended 30 June 2010.

[f] Represents share of the cash pool and comprises cash and term deposits of $44,255,458, short-term investments of $52,785,441 (fair value $53,001,723), long-term investments of $86,871,955 (fair value $87,091,351) and accrued interest receivable of $383,459. See note 12.

[g] Represents accrued liabilities for unused vacation days of $20,061,580 and for repatriation benefits of $23,315,204. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 9.1

United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	533 621	(13 435)	520 186	476 429	40 687	517 116	3 070
Civilian personnel	278 704	2 675	281 379	277 243	3 002	280 245	1 134
Operational requirements	552 675	10 760	563 435	431 296	127 470	558 766	4 669
Subtotal	**1 365 000**	—	**1 365 000**	**1 184 968**	**171 159**	**1 356 127**	**8 873**
Prorated costs							
United Nations Logistics Base	12 665	—	12 665	12 665	—	12 665	—
Support account for peacekeeping operations	70 069	—	70 069	70 069	—	70 069	—
Subtotal	**82 734**	—	**82 734**	**82 734**	—	**82 734**	—
Voluntary contributions in kind (budgeted)	4 000	—	4 000	2 667	—	2 667	1 333
Total	**1 451 734**	—	**1 451 734**	**1 270 369**	**171 159**	**1 441 528**	**10 206**

[a] In accordance with General Assembly resolution 64/275.

Statement X

United Nations Mission in Liberia (UNMIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	555 770	585 682
Voluntary contributions[c]	53	53
Interest income	2 733	3 300
Other/miscellaneous income	2 075	1 723
Total income	**560 631**	**590 758**
Total expenditure (schedule 10.1)	**544 030**	**566 566**
Excess (shortfall) of income over expenditure	**16 601**	**24 192**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(5 131)	(2 863)
Prior-period adjustments	—	(10)
Net excess (shortfall) of income over expenditure	**11 470**	**21 319**
Cancellation of prior-period obligations	5 710	8 593
Credits returned to Member States[e]	(32 776)	(23 809)
Reserves and fund balances, beginning of period	21 543	15 440
Reserves and fund balances, end of period	**5 947**	**21 543**

Statement X (concluded)

United Nations Mission in Liberia (UNMIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	1 278	893
Cash pool[f]	91 495	105 909
Assessed contributions receivable from Member States[b]	51 911	32 516
Other accounts receivable	4 203	5 531
Inter-fund balances receivable	1 324	2 051
Deferred charges	489	405
Total assets	**150 700**	**147 305**
Liabilities		
Contributions or payments received in advance	15 886	14 108
Unliquidated obligations — current period	55 991	52 696
Unliquidated obligations — prior period	297	1 401
Accounts payable to Member States	45 626	32 032
Other accounts payable	10 579	14 281
Deferred credits	—	1
End-of-service liabilities[g]	16 374	11 243
Total liabilities	**144 753**	**125 762**
Reserves and fund balances		
Cumulative surplus	22 321	32 786
Deficit — end-of-service liabilities	(16 374)	(11 243)
Total reserves and fund balances	**5 947**	**21 543**
Total liabilities and reserves and fund balances	**150 700**	**147 305**

(Footnotes on following page)

(Footnotes to Statement X)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents voluntary contribution in kind from Germany for premises, for which budgetary provisions were made.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 65/301, the total assessment to Member States was reduced by $32,775,600, comprising unencumbered balance and other income for the period ended 30 June 2010.

[f] Represents share of the cash pool and comprises cash and term deposits of $21,970,963, short-term investments of $26,205,739 (fair value $26,313,114), long-term investments of $43,128,251 (fair value $43,237,172) and accrued interest receivable of $190,371. See note 12.

[g] Represents accrued liabilities for unused vacation days of $5,537,197 and for repatriation benefits of $10,837,347. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 10.1

United Nations Mission in Liberia (UNMIL)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	238 914	(1 168)	237 746	213 326	19 758	233 084	4 662
Civilian personnel	123 797	(8 460)	115 337	110 005	1 374	111 379	3 958
Operational requirements	161 290	9 628	170 918	132 886	34 859	167 745	3 173
Subtotal	**524 001**	**—**	**524 001**	**456 217**	**55 991**	**512 208**	**11 793**
Prorated costs							
United Nations Logistics Base	4 863	—	4 863	4 863	—	4 863	—
Support account for peacekeeping operations	26 906	—	26 906	26 906	—	26 906	—
Subtotal	**31 769**	**—**	**31 769**	**31 769**	**—**	**31 769**	**—**
Voluntary contributions in kind (budgeted)	53	—	53	53	—	53	—
Total	**555 823**	**—**	**555 823**	**488 039**	**55 991**	**544 030**	**11 793**

[a] In accordance with General Assembly resolution 64/280.

Statement XI

United Nations Operation in Côte d'Ivoire (UNOCI)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	514 490	513 443
Interest income	1 708	2 512
Other/miscellaneous income	474	595
Total income	**516 672**	**516 550**
Total expenditure (schedule 11.1)	**580 895**	**495 227**
Excess (shortfall) of income over expenditure[c]	**(64 223)**	**21 323**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(6 950)	(5 280)
Prior-period adjustments	—	(13)
Net excess (shortfall) of income over expenditure	**(71 173)**	**16 030**
Cancellation of prior-period obligations	5 450	3 733
Credits returned to Member States[e]	(25 042)	(7 017)
Reserves and fund balances, beginning of period	13 118	372
Reserves and fund balances, end of period	**(77 647)**	**13 118**

Statement XI (concluded)

United Nations Operation in Côte d'Ivoire (UNOCI)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	365	3 538
Cash pool[f]	51 816	35 434
Assessed contributions receivable from Member States[b]	48 926	46 939
Accounts receivable from Member States	182	207
Other accounts receivable	5 131	5 084
Inter-fund balances receivable	—	190
Deferred charges	623	610
Total assets	**107 043**	**92 002**
Liabilities		
Contributions or payments received in advance	1 637	260
Unliquidated obligations — current period	79 261	48 076
Unliquidated obligations — prior periods	1 283	1 163
Accounts payable to Member States	62 819	9 163
Other accounts payable	12 797	8 287
Inter-fund balances payable	8 010	—
Deferred credits	2	4
End-of-service liabilities[g]	18 881	11 931
Total liabilities	**184 690**	**78 884**
Reserves and fund balances		
Cumulative surplus (deficit)	(58 766)	25 049
Deficit — end-of-service liabilities	(18 881)	(11 931)
Total reserves and fund balances	**(77 647)**	**13 118**
Total liabilities and reserves and fund balances	**107 043**	**92 002**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Shortfall of income over expenditure is due to expanded operational activities of UNOCI. In this regard, the Advisory Committee on Administrative and Budgetary Questions concurred that commitments of $85,257,300 could be made. The shortfall will be reported to the General Assembly in the 2010/11 budget performance report, and funding will be requested.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 65/294, the total assessment on Member States was reduced by $25,042,400, comprising unencumbered balance and other income for the period ended 30 June 2010.

[f] Represents share of the cash pool and comprises cash and term deposits of $12,442,555, short-term investments of $14,840,785 (fair value $14,901,594), long-term investments of $24,424,311 (fair value $24,485,995) and accrued interest receivable of $107,811. See note 12.

[g] Represents accrued liabilities for unused vacation days of $9,434,318 and for repatriation benefits of $9,446,645. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 11.1

United Nations Operation in Côte d'Ivoire (UNOCI)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	263 314	(10 786)	252 528	221 987	22 450	244 437	8 091
Civilian personnel	110 281	4 161	114 442	106 196	3 515	109 711	4 731
Operational requirements	196 741	6 625	203 366	144 039	53 296	197 335	6 031
Subtotal	**570 336**	—	**570 336**	**472 222**	**79 261**	**551 483**	**18 853**
Prorated costs							
United Nations Logistics Base	4 502	—	4 502	4 502	—	4 502	—
Support account for peacekeeping operations	24 910	—	24 910	24 910	—	24 910	—
Subtotal	**29 412**	—	**29 412**	**29 412**	—	**29 412**	—
Total	**599 748**	—	**599 748**	**501 634**	**79 261**	**580 895**	**18 853**

[a] Represents appropriation of $514,490,400 in accordance with General Assembly resolution 64/273 and commitment authority of $85,257,300, for which the concurrence of the Advisory Committee on Administrative and Budgetary Questions was obtained.

Statement XII

United Nations Stabilization Mission in Haiti (MINUSTAH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	876 869	759 348
Interest income	2 734	2 394
Other/miscellaneous income	3 124	963
Total income	**882 727**	**762 705**
Total expenditure (schedule 12.1)	**833 604**	**740 696**
Excess (shortfall) of income over expenditure	**49 123**	**22 009**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(6 571)	(6 145)
Prior-period adjustments	(42)	(7)
Net excess (shortfall) of income over expenditure	**42 510**	**15 857**
Cancellation of prior-period obligations	24 209	4 753
Credits returned to Member States[d]	(26 756)	(9 039)
Reserves and fund balances, beginning of period	13 194	1 623
Reserves and fund balances, end of period	**53 157**	**13 194**

Statement XII (concluded)

United Nations Stabilization Mission in Haiti (MINUSTAH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	2 165	2 625
Cash pool[e]	203 328	38 947
Assessed contributions receivable from Member States[b]	84 604	157 727
Accounts receivable from Member States	200	106
Other accounts receivable	9 918	13 370
Deferred charges	444	1 539
Total assets	**300 659**	**214 314**
Liabilities		
Contribution or payments received in advance	10	372
Unliquidated obligations — current period	172 635	120 116
Unliquidated obligations — prior periods	6 134	3 877
Accounts payable to Member States	25 393	14 678
Other accounts payable	12 748	13 938
Inter-fund balances payable	10 402	34 563
Deferred credits	38	5
End-of-service liabilities[f]	20 142	13 571
Total liabilities	**247 502**	**201 120**
Reserves and fund balances		
Cumulative surplus	73 299	26 765
Deficit — end-of-service liabilities	(20 142)	(13 571)
Total reserves and fund balances	**53 157**	**13 194**
Total liabilities and reserves and fund balances	**300 659**	**214 314**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 65/256 B, the total assessment on Member States was reduced by $26,755,500, comprising unencumbered balance and other income for the period ended 30 June 2010.

[e] Represents share of the cash pool and comprises cash and term deposits of $48,825,608, short-term investments of $58,236,462 (fair value $58,475,078), long-term investments of $95,843,004 (fair value $96,085,057) and accrued interest receivable of $423,057. See note 12.

[f] Represents accrued liabilities for unused vacation days of $7,640,039 and for repatriation benefits of $12,502,409. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 12.1

United Nations Stabilization Mission in Haiti (MINUSTAH)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011
(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	396 341	(11 388)	384 953	329 647	49 449	379 096	5 857
Civilian personnel	157 429	(333)	157 096	146 983	3 759	150 742	6 354
Operational requirements	300 057	11 721	311 778	161 297	119 427	280 724	31 054
Subtotal	**853 827**	—	**853 827**	**637 927**	**172 635**	**810 562**	**43 265**
Prorated costs							
United Nations Logistics Base	3 527	—	3 527	3 527	—	3 527	—
Support account for peacekeeping operations	19 515	—	19 515	19 515	—	19 515	—
Subtotal	**23 042**	—	**23 042**	**23 042**	—	**23 042**	—
Total	**876 869**	—	**876 869**	**660 969**	**172 635**	**833 604**	**43 265**

[a] Represents $23,041,700 in accordance with General Assembly resolution 64/278 and $853,827,400 in accordance with General Assembly resolution 65/256.

Statement XIII

United Nations Mission in the Sudan (UNMIS)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	1 064 907	1 000 578
Interest income	4 426	5 319
Other/miscellaneous income	1 399	3 742
Total income	**1 070 732**	**1 009 639**
Total expenditure (schedule 13.1)	**1 055 657**	**974 680**
Excess (shortfall) of income over expenditure	**15 075**	**34 959**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(16 620)	(10 447)
Prior-period adjustments	—	(41)
Net excess (shortfall) of income over expenditure	**(1 545)**	**24 471**
Cancellation of prior-period obligations	23 389	17 134
Credits returned to Member States[d]	(52 052)	(48 487)
Reserves and fund balances, beginning of period	31 660	38 542
Reserves and fund balances, end of period	**1 452**	**31 660**

Statement XIII (concluded)

United Nations Mission in the Sudan (UNMIS)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	28 246	7 726
Cash pool[e]	42 672	125 355
Assessed contributions receivable from Member States[b]	183 016	102 748
Accounts receivable from Member States	208	69
Other accounts receivable	4 285	6 254
Deferred charges	1 454	1 129
Total assets	**259 881**	**243 281**
Liabilities		
Contributions or payments received in advance	61	1 406
Unliquidated obligations — current period	100 045	136 282
Unliquidated obligations — prior periods	4 886	5 209
Accounts payable to Member States	83 434	23 936
Other accounts payable	27 804	20 097
Inter-fund balances payable	5 168	4 284
Deferred credits	5	1
End-of-service liabilities[f]	37 026	20 406
Total liabilities	**258 429**	**211 621**
Reserves and fund balances		
Cumulative surplus	38 478	52 066
Deficit — end-of-service liabilities	(37 026)	(20 406)
Total reserves and fund balances	**1 452**	**31 660**
Total liabilities and reserves and fund balances	**259 881**	**243 281**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 65/257 B, the total assessment on Member States were reduced by $52,052,100, comprising unencumbered balance and other income for the period ended 30 June 2010.

[e] Represents share of the cash pool and comprises cash and term deposits of $10,246,975, short-term investments of $12,222,021 (fair value $12,272,099), long-term investments of $20,114,463 (fair value $20,165,263) and accrued interest receivable of $88,787. See note 12.

[f] Represents accrued liabilities for unused vacation days of $16,962,704 and for repatriation benefits of $20,063,299. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 13.1

United Nations Mission in the Sudan (UNMIS)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	321 649	(18 470)	303 179	279 048	23 066	302 114	1 065
Civilian personnel	245 666	14 427	260 093	258 329	1 727	260 056	37
Operational requirements	440 712	4 043	444 755	361 355	75 252	436 607	8 148
Subtotal	**1 008 027**	—	**1 008 027**	**898 732**	**100 045**	**998 777**	**9 250**
Prorated costs							
United Nations Logistics Base	8 707	—	8 707	8 707	—	8 707	—
Support account for peacekeeping operations	48 173	—	48 173	48 173	—	48 173	—
Subtotal	**56 880**	—	**56 880**	**56 880**	—	**56 880**	—
Total	**1 064 907**	—	**1 064 907**	**955 612**	**100 045**	**1 055 657**	**9 250**

[a] Represents $994,880,200 in accordance with General Assembly resolution 64/283 and $70,026,300 in accordance with Assembly resolution 65/257.

Statement XIV

United Nations Integrated Mission in Timor-Leste (UNMIT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	218 805	215 012
Interest income	688	835
Other/miscellaneous income	459	821
Total income	**219 952**	**216 668**
Total expenditure (schedule 14.1)	**202 638**	**200 191**
Excess (shortfall) of income over expenditure	**17 314**	**16 477**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(4 410)	(3 544)
Prior-period adjustments	(2)	(1)
Net excess (shortfall) of income over expenditure	**12 902**	**12 932**
Cancellation of prior-period obligations	2 223	1 320
Credits returned to Member States[d]	(17 796)	(6 779)
Reserves and fund balances, beginning of period	10 262	2 789
Reserves and fund balances, end of period	**7 591**	**10 262**

Statement XIV (concluded)

United Nations Integrated Mission in Timor-Leste (UNMIT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	1 456	1 109
Cash pool[e]	16 336	39 366
Assessed contributions receivable from Member States[b]	29 540	12 059
Accounts receivable from Member States	58	46
Other accounts receivable	835	1 793
Inter-fund balances receivable	—	183
Deferred charges	440	110
Total assets	**48 665**	**54 666**
Liabilities		
Contributions or payments received in advance	4	7 879
Unliquidated obligations — current period	10 116	17 345
Unliquidated obligations — prior periods	179	433
Accounts payable to Member States	14 299	9 523
Other accounts payable	3 456	1 691
Inter-fund balances payable	1 077	—
End-of-service liabilities[f]	11 943	7 533
Total liabilities	**41 074**	**44 404**
Reserves and fund balances		
Cumulative surplus	19 534	17 795
Deficit — end-of-service liabilities	(11 943)	(7 533)
Total reserves and fund balances	**7 591**	**10 262**
Total liabilities and reserves and fund balances	**48 665**	**54 666**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 65/297, the total assessment on Member States were reduced by $17,795,500, comprising unencumbered balance and other income for the period ended 30 June 2010.

[e] Represents share of the cash pool and comprises cash and term deposits of $3,922,781, short-term investments of $4,678,875 (fair value $4,698,046), long-term investments of $7,700,286 (fair value $7,719,733) and accrued interest receivable of $33,990. See note 12.

[f] Represents accrued liabilities for unused vacation days of $3,895,198 and for repatriation benefits of $8,048,551. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 14.1

United Nations Integrated Mission in Timor-Leste (UNMIT)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment* *(2)*	*Revised distribution* *(3)*	*Disbursements* *(4)*	*Unliquidated obligations* *(5)*	*Total expenditure* *(6)*	*Balance* *(3-6)*
Military and police personnel	64 701	(2 841)	61 860	56 535	2 089	58 624	3 236
Civilian personnel	87 721	2 666	90 387	83 740	1 011	84 751	5 636
Operational requirements	53 890	175	54 065	39 754	7 016	46 770	7 295
Subtotal	**206 312**	—	**206 312**	**180 029**	**10 116**	**190 145**	**16 167**
Prorated costs							
United Nations Logistics Base	1 913	—	1 913	1 913	—	1 913	—
Support account for peacekeeping operations	10 580	—	10 580	10 580	—	10 580	—
Subtotal	**12 493**	—	**12 493**	**12 493**	—	**12 493**	—
Total	**218 805**	—	**218 805**	**192 522**	**10 116**	**202 638**	**16 167**

[a] In accordance with General Assembly resolution 64/276.

Statement XV

United Nations Mission in the Central African Republic and Chad (MINURCAT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 31 December 2010 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	191 464	721 167
Interest income	3 877	4 200
Other/miscellaneous income	11 675	3 401
Total income	**207 016**	**728 768**
Total expenditure (schedule 15.1)	**249 283**	**571 220**
Excess (shortfall) of income over expenditure[c]	**(42 267)**	**157 548**
Non-budgeted accrued expenses for end-of-service liabilities[d]	9 788	(6 053)
Prior-period adjustments	(40)	—
Net excess (shortfall) of income over expenditure	**(32 519)**	**151 495**
Cancellation of prior-period obligations	31 033	5 866
Credits returned to Member States	—	(31 271)
Reserves and fund balances, beginning of period	153 014	26 924
Reserves and fund balances, end of period	**151 528**	**153 014**

Statement XV (concluded)

United Nations Mission in the Central African Republic and Chad (MINURCAT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	7 398	5 230
Cash pool[a]	160 610	223 333
Assessed contributions receivable from Member States[b]	45 248	79 424
Accounts receivable from Member States	99	2
Other accounts receivable	11 688	2 587
Inter-fund balances receivable	2 106	—
Deferred charges	—	299
Total assets	**227 149**	**310 875**
Liabilities		
Contributions or payments received in advance	13 494	3 384
Unliquidated obligations — current period	36 130	100 298
Unliquidated obligations — prior periods	14 050	15 971
Accounts payable to Member States	4 300	6 418
Other accounts payable	7 027	19 583
Inter-fund balances payable	—	1 799
End-of-service liabilities[c]	620	10 408
Total liabilities	**75 621**	**157 861**
Reserves and fund balances		
Cumulative surplus	152 148	163 422
Deficit — end-of-service liabilities	(620)	(10 408)
Total reserves and fund balances	**151 528**	**153 014**
Total liabilities and reserves and fund balances	**227 149**	**310 875**

(Footnotes on following page)

(Footnotes to Statement XV)

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[a] By its resolution 1923 (2010), the Security Council extended the mandate of the Mission only up to 31 December 2010. Accordingly, in its resolution 65/254, the General Assembly authorized expenditures for the maintenance of the Mission up to that date, and for the administrative liquidation of the Mission for the period from 1 January to 30 April 2011. See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] In view of the termination of the Mission, the General Assembly, in its resolution 65/254, decided to defer additional assessments for the period ending 30 June 2011. As a result, assessed income authorized for the period ending 30 June 2011 is less than expenditures, resulting in a shortfall of income over expenditure.

[d] Represents net decrease in accrued end-of-service liabilities during the current period.

[e] Represents share of the cash pool and comprises cash and term deposits of $38,567,743, short-term investments of $46,001,452 (fair value $46,189,937), long-term investments of $75,707,165 (fair value $75,898,364) and accrued interest receivable of $334,176. See note 12.

[f] Represents accrued liabilities for unused vacation days of $67,007 and for repatriation benefits of $553,375. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 15.1

United Nations Mission in the Central African Republic and Chad (MINURCAT)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	50 625	3 817	54 442	46 301	7 720	54 021	421
Civilian personnel	44 748	14 999	59 747	58 680	919	59 599	148
Operational requirements	143 723	(18 816)	124 907	95 141	27 491	122 632	2 275
Subtotal	**239 096**	—	**239 096**	**200 122**	**36 130**	**236 252**	**2 844**
Prorated costs							
United Nations Logistics Base	1 995	—	1 995	1 995	—	1 995	—
Support account for peacekeeping operations	11 036	—	11 036	11 036	—	11 036	—
Subtotal	**13 031**	—	**13 031**	**13 031**	—	**13 031**	—
Total	**252 127**	—	**252 127**	**213 153**	**36 130**	**249 283**	**2 844**

[a] Represents commitments of $215,000,000 for the maintenance of the Mission and an appropriation of $13,030,800 for prorated costs that were authorized by the General Assembly in its resolution 64/286. Thereafter, the commitments of $215,000,000 previously authorized were adjusted by General Assembly resolution 65/254 and an appropriation of $239,096,600 was authorized in respect thereof.

Statement XVI

African Union-United Nations Hybrid Operation in Darfur (UNAMID)[a]

Statement of income and expenditure and reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	1 917 751	1 730 045
Interest income	15 600	13 047
Other/miscellaneous income	5 299	6 283
Total income	**1 938 650**	**1 749 375**
Total expenditure (schedule 18.1)	**1 693 073**	**1 618 311**
Excess (shortfall) of income over expenditure	**245 577**	**131 064**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(15 170)	(14 850)
Net excess (shortfall) of income over expenditure	**230 407**	**116 214**
Cancellation of prior-period obligations	89 936	105 558
Credits returned to Member States[d]	(175 974)	—
Reserves and fund balances, beginning of period	151 051	(70 721)
Reserves and fund balances, end of period	**295 420**	**151 051**

Statement XVI (concluded)

African Union-United Nations Hybrid Operation in Darfur (UNAMID)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	1 243	3 881
Cash pool[e]	735 807	567 883
Assessed contributions receivable from Member States[b]	161 448	120 588
Accounts receivable from Member States	8	6
Other accounts receivable	6 135	6 740
Deferred charges	883	561
Other assets	7	9
Total assets	**905 531**	**699 668**
Liabilities		
Contributions or payments received in advance	62 306	47 881
Unliquidated obligations — current period	213 899	327 679
Unliquidated obligations — prior period	42 089	38 464
Accounts payable to Member States	186 631	24 603
Other accounts payable	57 433	80 717
Inter-fund balances payable	7 659	4 349
End-of-service liabilities[f]	40 094	24 924
Total liabilities	**610 111**	**548 617**
Reserves and fund balances		
Cumulative surplus (deficit)	335 514	175 975
Deficit — end-of-service liabilities	(40 094)	(24 924)
Total reserves and fund balances	**295 420**	**151 051**
Total liabilities and reserves and fund balances	**905 531**	**699 668**

(Footnotes on following page)

(Footnotes to Statement XVI)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 65/305, the total assessment on Member States was reduced by $175,974,100, comprising unencumbered balance and other income for the period ended 30 June 2010.

[e] Represents share of the cash pool and comprises cash and term deposits of $176,690,878, short-term investments of $210,747,021 (fair value $211,610,531), long-term investments of $346,838,170 (fair value $347,714,113) and accrued interest receivable of $1,530,966. See note 12.

[f] Represents accrued liabilities for unused vacation days of $16,241,546 and for repatriation benefits of $23,851,954. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 16.1

African Union-United Nations Hybrid Operation in Darfur (UNAMID)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	774 290	—	774 290	634 033	71 295	705 328	68 962
Civilian personnel	356 723	—	356 723	287 490	5 561	293 051	63 672
Operational requirements	677 114	—	677 114	448 027	137 043	585 070	92 044
Subtotal	**1 808 127**	—	**1 808 127**	**1 369 550**	**213 899**	**1 583 449**	**224 678**
Prorated costs							
United Nations Logistics Base	16 782	—	16 782	16 782	—	16 782	—
Support account for peacekeeping operations	92 842	—	92 842	92 842	—	92 842	—
Subtotal	**109 624**	—	**109 624**	**109 624**	—	**109 624**	—
Total	**1 917 751**	—	**1 917 751**	**1 479 174**	**213 899**	**1 693 073**	**224 678**

[a] In accordance with General Assembly resolution 64/285.

Statement XVII

Support for the African Union Mission in Somalia[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Assessed contributions[b]	184 867	219 682
Voluntary contributions	—	871
Interest income	1 492	1 912
Other/miscellaneous income	149	350
Total income	**186 508**	**222 815**
Total expenditure (schedule 17.1)	**220 638**	**171 252**
Excess (shortfall) of income over expenditure[c]	**(34 130)**	**51 563**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(1 875)	(1 882)
Net excess (shortfall) of income over expenditure	**(36 005)**	**49 681**
Cancellation of prior-period obligations	9 955	2 895
Credits returned to Member States[c]	(54 458)	(3 733)
Reserves and fund balances, beginning of period	51 863	3 020
Reserves and fund balances, end of period	**(28 645)**	**51 863**

Statement XVII (concluded)

Support for the African Union Mission in Somalia[a]

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	3 292	1 022
Cash pool[f]	45 239	104 089
Assessed contributions receivable from Member States[b]	22 062	18 341
Accounts receivable from Member States	433	—
Other accounts receivable	1 454	3 723
Deferred charges	204	199
Other assets	7	—
Total assets	**72 691**	**127 374**
Liabilities		
Contributions or payments received in advance	24	2 982
Unliquidated obligations — current period	59 063	64 942
Unliquidated obligations — prior period	—	396
Accounts payable to Member States	33 477	9
Other accounts payable	1 864	1 923
Inter-fund balances payable	2 434	2 664
Other liabilities	4	—
End-of-service liabilities[g]	4 470	2 595
Total liabilities	**101 336**	**75 511**
Reserves and fund balances		
Cumulative surplus (deficit)	(24 175)	54 458
Deficit — end-of-service liabilities	(4 470)	(2 595)
Total reserves and fund balances	**(28 645)**	**51 863**
Total liabilities and reserves and fund balances	**72 691**	**127 374**

(Footnotes on following page)

(Footnotes to Statement XVII)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Shortfall of income over expenditure is due mainly to the expanded activities of UNSOA. In this regard, the Advisory Committee on Administrative and Budgetary Questions concurred that commitments of $35,905,600 could be made. The shortfall will be reported to the General Assembly in the 2010/11 budget performance report, and funding will be requested.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 65/306, the total assessment on Member States was reduced by $54,457,900 comprising unencumbered balance and other income in respect of the period ended 30 June 2010.

[f] Represents share of the cash pool and comprises cash and term deposits of $10,863,252, short-term investments of $12,957,081 (fair value $13,010,171), long-term investments of $21,324,194 (fair value $21,378,048) and accrued interest receivable of $94,126. See note 12.

[g] Represents accrued liabilities for unused vacation days of $1,639,924 and for repatriation benefits of $2,830,316. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 17.1

Support for the African Union Mission in Somalia

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			Expenditure			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	45 889	(5 735)	40 154	32 712	7 351	40 063	91
Civilian personnel	23 577	22	23 599	23 581	16	23 597	2
Operational requirements	140 758	5 713	146 471	94 733	51 696	146 429	42
Subtotal	**210 224**	—	**210 224**	**151 026**	**59 063**	**210 089**	**135**
Prorated costs							
United Nations Logistics Base	1 615	—	1 615	1 615	—	1 615	—
Support account for peacekeeping operations	8 934	—	8 934	8 934	—	8 934	—
Subtotal	**10 549**	—	**10 549**	**10 549**	—	**10 549**	—
Total	**220 773**	—	**220 773**	**161 575**	**59 063**	**220 638**	**135**

[a] Represents appropriation of $184,866,900 in accordance with General Assembly resolution 64/287 and commitment authority of $35,905,600, for which the concurrence of the Advisory Committee on Administrative and Budgetary Questions was obtained.

Statement XVIII

Peacekeeping Reserve Fund[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income		
Interest income	2 477	3 377
Total income	**2 477**	**3 377**
Total expenditure	**1**	**1**
Net excess (shortfall) of income over expenditure	**2 476**	**3 376**
Transfer to other funds[b]	(4 304)	(7 323)
Reserves and fund balances, beginning of period	157 679	161 626
Reserves and fund balances, end of period	**155 851**	**157 679**

Statement XVIII (concluded)

Peacekeeping Reserve Fund

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	46	46
Cash pool[c]	142 982	144 805
Assessed contributions receivable from Member States[d]	3	8
Due from the United Nations Mission in the Central African Republic	12 820	12 820
Total assets	**155 851**	**157 679**
Reserves and fund balances		
Working capital funds	150 000	150 000
Cumulative surplus[e]	5 851	7 679
Total reserves and fund balances	**155 851**	**157 679**
Total liabilities and reserves and fund balances	**155 851**	**157 679**

[a] See notes 2 and 3.

[b] Under the terms of General Assembly resolution 64/271, the excess balance in the Peacekeeping Reserve Fund of $4,303,500 for the period ending 30 June 2009 was applied to meet the requirements of the support account for peacekeeping operations for the period from 1 July 2010 to 30 June 2011.

[c] Represents share of the cash pool and comprises cash and term deposits of $34,334,550, short-term investments of $40,952,335 (fair value $41,120,132), long-term investments of $67,397,550 (fair value $67,567,763) and accrued interest receivable of $297,497. See note 12.

[d] Contributions assessed on Member States that joined the United Nations subsequent to the adoption of General Assembly resolution 47/217 establishing the Peacekeeping Reserve Fund.

[e] Under the terms of General Assembly resolution 65/290, the excess balance of $3,377,000 in the Peacekeeping Reserve Fund for the period ending 30 June 2010 will be applied to meet the requirements of the support account for peacekeeping operations for the period from 1 July 2011 to 30 June 2012.

The accompanying notes are an integral part of the financial statements.

Statement XIX

Support account for peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income[b]		
Allocation from other funds[c]	354 651	278 975
Interest income	1 026	2 161
Other/miscellaneous income	615	1 359
Total income	**356 292**	**282 495**
Total expenditure (schedule 19.1)	**341 421**	**318 476**
Excess (shortfall) of income over expenditure	**14 871**	**(35 981)**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(9 562)	(606)
Net excess (shortfall) of income over expenditure	**5 309**	**(36 587)**
Cancellation of prior-period obligations	4 457	2 528
Reserves and fund balances, beginning of period	(39 009)	(4 950)
Reserves and fund balances, end of period	**(29 243)**	**(39 009)**

Statement XIX (concluded)

Support account for peacekeeping operations

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	21	1
Cash pool[e]	40 233	26 154
Accounts receivable from Member States	36	5
Other accounts receivable	1 725	2 675
Deferred charges	2 578	2 486
Total assets	**44 593**	**31 321**
Liabilities		
Unliquidated obligations — current period	9 278	23 164
Unliquidated obligations — prior period	1	7
Other accounts payable	12 946	7 451
Inter-fund balances payable	12 383	10 042
End-of-service liabilities[f]	39 228	29 666
Total liabilities	**73 836**	**70 330**
Reserves and fund balances		
Cumulative surplus (deficit)	9 985	(9 343)
Deficit — end-of-service liabilities	(39 228)	(29 666)
Total reserves and fund balances	**(29 243)**	**(39 009)**
Total liabilities and reserves and fund balances	**44 593**	**31 321**

[a] See notes 2 and 3.

[b] Income excludes $9,054,000, comprising unencumbered balance and other income in respect of the period ended 30 June 2009, which is applied to meet the resources required for the support account for peacekeeping operations for the period ending 30 June 2011, in accordance with General Assembly resolution 64/271.

[c] Under the terms of General Assembly resolution 64/271, an amount of $342,675,500 was prorated among the active peacekeeping missions and an amount of $4,303,500, representing the excess of the authorized level of the Peacekeeping Reserve Fund in respect of the period ended 30 June 2009, was applied to meet the resources required for the period from 1 July 2010 to 30 June 2011. In addition, under the terms of General Assembly resolution 64/288, an amount of $7,672,300 was prorated among the active peacekeeping missions.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Represents share of the cash pool and comprises cash and term deposits of $9,661,242, short-term investments of $11,523,390 (fair value $11,570,606), long-term investments of $18,964,688 (fair value $19,012,584) and accrued interest receivable of $83,711. See note 12.

[f] Represents accrued liabilities for unused vacation days of $18,652,876 and for repatriation benefits of $20,575,248. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 19.1

Support account for peacekeeping operations

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Civilian personnel	227 563	(1 955)	225 608	209 569	789	210 358	15 250
Operational requirements	136 249	1 955	138 204	122 574	8 489	131 063	7 141
Total	**363 812**	—	**363 812**	**332 143**	**9 278**	**341 421**	**22 391**

[a] Represents appropriation of $356,033,000 in accordance with General Assembly resolution 64/271 and $7,672,300 in accordance with General Assembly resolution 64/288. In addition, commitments equivalent to $106,206 were authorized by the General Assembly in its resolution 65/259.

Statement XX

United Nations Logistics Base at Brindisi, Italy (UNLB)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Strategic Deployment Stock activities	*Other UNLB activities*	*2011 Total*	*2010 Total*
Income				
Allocation from other funds	35 284[b]	63 326[c]	98 610	91 925
Interest income	—	1 331	1 331	2 037
Other/miscellaneous income	—	1 321	1 321	296
Total income	**35 284**	**65 978**	**101 262**	**94 258**
Total expenditure (schedule 20.1)	**14 098**	**68 117**	**82 215**	**124 624**
Excess (shortfall) of income over expenditure	**21 186**	**(2 139)[d]**	**19 047**	**(30 366)**
Non-budgeted accrued expenses for end-of-service liabilities[e]	—	(2 500)	(2 500)	(581)
Net excess (shortfall) of income over expenditure	**21 186**	**(4 639)**	**16 547**	**(30 947)**
Cancellation of prior-period obligations	3 355	245	3 600	615
Reserves and fund balances, beginning of period	41 056	5 026	46 082	76 414
Reserves and fund balances, end of period	**65 597[f]**	**632**	**66 229**	**46 082**

Statement XX (concluded)

United Nations Logistics Base at Brindisi, Italy (UNLB)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	183	1 720
Cash pool[g]	68 986	62 284
Assessed contributions receivable from Member States	—	13 573
Accounts receivable from Member States	133	2
Other accounts receivable	3 286	1 596
Inter-fund balances receivable	23 762	32 718
Deferred charges	341	127
Total assets	**96 691**	**112 020**
Liabilities		
Unliquidated obligations — current period	21 663	52 931
Other accounts payable	2 771	9 479
End-of-service liabilities[h]	6 028	3 528
Total liabilities	**30 462**	**65 938**
Reserves and fund balances		
Cumulative surplus — strategic deployment stock activities	65 597	41 056
Cumulative surplus — other UNLB activities	6 660	8 554
Deficit — end-of-service liabilities	(6 028)	(3 528)
Total reserves and fund balances	**66 229**	**46 082**
Total liabilities and reserves and fund balances	**96 691**	**112 020**

[a] See notes 2 and 3.

[b] Represents funding provided by peacekeeping and political missions, and by other offices, for transfer of strategic deployment stocks at replacement values.

[c] In accordance with General Assembly resolution 64/270, part of the cost estimates amounting to $63,326,300 are allocated on a prorated basis among the individual active peacekeeping missions.

[d] Under the terms of General Assembly resolution 64/270, an amount of $4,844,300 in respect of the unencumbered balance and other income for the period ended 30 June 2009 is applied to meet the resources required for the period from 1 July 2010 to 30 June 2011. This amount, which is excluded from the current period's income, is therefore sufficient to cover the shortfall of income over expenditure.

[e] Represents net increase in accrued end-of-service liabilities during the current period.

[f] See note 11.

[g] Represents share of the cash pool and comprises cash and term deposits of $16,565,681, short-term investments of $19,758,620 (fair value $19,839,578), long-term investments of $32,517,866 (fair value $32,599,990) and accrued interest receivable of $143,536. See note 12.

[h] Represents accrued end-of-service liabilities for unused vacation days of $3,523,713 and for repatriation benefits of $2,504,032. See note 16.

The accompanying notes are an integral part of the financial statements.

Schedule 20.1

United Nations Logistics Base at Brindisi, Italy (UNLB)

Expenditure for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Strategic Deployment Stock activities							
Replenishment of strategic deployment stocks arising from transfers to peacekeeping and political missions, and other entities	76 340	—	76 340	6 999	7 099	14 098	62 242
Subtotal	**76 340**	—	**76 340**	**6 999**	**7 099**	**14 098**	**62 242**
Other UNLB activities							
Civilian personnel	34 738	(525)	34 213	34 007	179	34 186	27
Operational requirements	33 432	525	33 957	19 546	14 385	33 931	26
Subtotal	**68 170**	—	**68 170**	**53 553**	**14 564**	**68 117**	**53**
Total	**144 510**	—	**144 510**	**60 552**	**21 663**	**82 215**	**62 295**

[a] Appropriations do not apply to strategic deployment stock activities. Instead, funding for strategic deployment stocks is based on current period transfers to peacekeeping and political missions and other offices of $35,283,786 and fund balances brought forward from the preceding period of $41,056,160. Appropriations for other UNLB activities were authorized under General Assembly resolution 64/270.

Statement XXI

After-service health insurance for peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2010 to 30 June 2011 as at 30 June 2011

(Thousands of United States dollars)

	Period	
	1 July 2010-30 June 2011	*1 July 2009-30 June 2010*
Income	—	—
Total income	—	—
Total expenditure	—	—
Excess (shortfall) of income over expenditure	—	—
Non-budgeted accrued expenses for post-retirement liabilities[b]	(50 379)	63 732
Net excess (shortfall) of income over expenditure	**(50 379)**	**63 732**
Reserves and fund balances, beginning of period	(388 600)	(452 332)
Reserves and fund balances, end of period	**(438 979)**	**(388 600)**

Statement XXI (concluded)

After-service health insurance for peacekeeping operations

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets	—	—
Total assets	—	—
Liabilities		
Post-retirement liabilities[c]	438 979	388 600
Total liabilities	**438 979**	**388 600**
Reserves and fund balances		
Deficit — post-retirement liabilities	(438 979)	(388 600)
Total reserves and fund balances	**(438 979)**	**(388 600)**
Total liabilities and reserves and fund balances	—	—

[a] See notes 2 and 3.

[b] Represents net increase in accrued after-service health insurance liabilities during the current period.

[c] See note 16.

The accompanying notes are an integral part of the financial statements.

Statement XXII

United Nations Mission in Georgia (UNOMIG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 24 August 1993 to 31 October 2009 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	24 August 1993-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	435 444	—	12 600
Voluntary contributions	4 063	—	—
Interest income	4 074	65	69
Other/miscellaneous income	2 387	12	488
Total income	**445 968**	**77**	**13 157**
Total expenditure	**408 158**	**—**	**10 933**
Excess (shortfall) of income over expenditure	**37 810**	**77**	**2 224**
Non-budgeted accrued expenses for end-of-service liabilities[c]	971	4	1 790
Prior-period adjustments[d]	(195)	(145)	—
Net excess (shortfall) of income over expenditure	**38 586**	**(64)**	**4 014**
Cancellation of prior-period obligations	10 221	12	585
Credits returned to Member States	(39 681)	—	(822)
Transfer to other funds	(530)	—	—
Other adjustments to reserves and fund balances	(980)	—	—
Reserves and fund balances, beginning period	—	7 616	3 839
Reserves and fund balances, end of period	**7 616**	**7 564**	**7 616**

Statement XXII (concluded)

United Nations Observer Mission in Georgia (UNOMIG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	10	37
Cash pool[e]	3 123	3 690
Assessed contributions receivable from Member States[b]	4 918	5 106
Other accounts receivable	4	14
Inter-fund balances receivable	—	18
Total assets	**8 055**	**8 865**
Liabilities		
Contributions or payments received in advance	460	1 081
Unliquidated obligations — current period	—	34
Other accounts payable	25	125
Inter-fund balances payable	1	—
End-of-service liabilities[f]	5	9
Total liabilities	**491**	**1 249**
Reserves and fund balances		
Cumulative surplus	7 569	7 625
Deficit — end-of-service liabilities	(5)	(9)
Total reserves and fund balances	**7 564**	**7 616**
Total liabilities and reserves and fund balances	**8 055**	**8 865**

[a] See notes 2 and 3.

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Represents net decrease in accrued end-of-service liabilities during the current period.

[d] Represents prior-period expenditures for external audit costs of $75,782, staff costs of $68,706, and bank charges of $940.

[e] Represents share of the cash pool and comprises cash and term deposits of $749,907, short-term investments of $894,447 (fair value $898,112), long-term investments of $1,472,041 (fair value $1,475,759) and accrued interest receivable of $6,498. See note 12.

[f] Represents accrued liabilities for unused vacation days of $5,239. See note 16.

The accompanying notes are an integral part of the financial statements.

Statement XXIII

United Nations Mission in Ethiopia and Eritrea (UNMEE)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 31 July 2000 to 31 July 2008 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	31 July 2000-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	1 530 833	—	—
Interest income	18 738	278	431
Other/miscellaneous income	5 606	104	1 158
Total income	**1 555 177**	**382**	**1 589**
Total expenditure	**1 406 498**	—	—
Excess (shortfall) of income over expenditure	**148 679**	**382**	**1 589**
Non-budgeted accrued expenses for end-of-service liabilities[c]	2 044	25	149
Prior-period adjustments	(162)	(15)	(39)
Net excess (shortfall) of income over expenditure	**150 561**	**392**	**1 699**
Cancellation of prior-period obligations	62 022	97	1 421
Credits returned to Member States	(199 964)	—	(16 495)
Other adjustments to reserves and fund balances	(2 074)	—	—
Reserves and fund balances, beginning period	—	10 545	23 920
Reserves and fund balances, end of period	**10 545**	**11 034**	**10 545**

Statement XXIII (concluded)

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits[d]	216	179
Cash pool[e]	13 430	19 845
Assessed contributions receivable from Member States[b]	2 042	2 638
Other accounts receivable	51	150
Total assets	**15 739**	**22 812**
Liabilities		
Contributions or payments received in advance	33	189
Unliquidated obligations — prior period	56	153
Accounts payable to Member States	4 553	11 610
Other accounts payable	3	121
Inter-fund balances payable	55	164
End-of-service liabilities[f]	5	30
Total liabilities	**4 705**	**12 267**
Reserves and fund balances		
Cumulative surplus	11 039	10 575
Deficit — end-of-service liabilities	(5)	(30)
Total reserves and fund balances	**11 034**	**10 545**
Total liabilities and reserves and fund balances	**15 739**	**22 812**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents decrease in accrued end-of-service liabilities.

[d] Includes non-convertible Eritrean nakfas equivalent to $57,250 and non-convertible Ethiopian birrs equivalent to $87,768.

[e] Represents share of the cash pool and comprises cash and term deposits of $3,225,057, short-term investments of $3,846,669 (fair value $3,862,430), long-term investments of $6,330,678 (fair value $6,346,666) and accrued interest receivable of $27,944. See note 12.

[f] Represents accrued liabilities for unused vacation days of $4,583. See note 16.

The accompanying notes are an integral part of the financial statements.

Statement XXIV

United Nations Operation in Burundi (ONUB)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 21 April 2004 to 31 December 2006 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	21 April 2004 to 30 June 2010	*1 July 2010-30 June 2011*	*1 June 2009 to 30 June 2010*
Income			
Assessed contributions[b]	819 080	—	—
Interest income	17 701	473	1 460
Other/miscellaneous income	1 581	4	—
Total income	**838 362**	**477**	**1 460**
Total expenditure	**720 257**	—	—
Excess (shortfall) of income over expenditure	**118 105**	**477**	**1 460**
Non-budgeted accrued expenses for end-of-service liabilities[c]	931	1	3
Prior-period adjustments[d]	(2 085)	(98)	(309)
Net excess (shortfall) of income over expenditure	**116 951**	**380**	**1 154**
Cancellation of prior-period obligations	35 762	—	155
Credits returned to Member States[e]	(150 377)	(415)	(9 523)
Other adjustments to reserves and fund balances	(932)	—	—
Reserves and fund balances, beginning of period	—	1 404	9 618
Reserves and fund balances, end of period	**1 404**	**1 369**	**1 404**

Statement XXIV (concluded)

United Nations Operation in Burundi (ONUB)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011
(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	10	41
Cash pool[f]	4 831	43 033
Assessed contributions receivable from Member States[b]	811	884
Accounts receivable from Member States	15	15
Other accounts receivable	2	90
Total assets	**5 669**	**44 063**
Liabilities		
Contributions or payments received in advance	970	5 689
Accounts payable to Member States	3 314	36 952
Other accounts payable	15	15
Inter-fund balances payable	1	2
End-of-service liabilities	—	1
Total liabilities	**4 300**	**42 659**
Reserves and fund balances		
Cumulative surplus	1 369	1 405
Deficit — end-of-service liabilities	—	(1)
Total reserves and fund balances	**1 369**	**1 404**
Total liabilities and reserves and fund balances	**5 669**	**44 063**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net decrease in the accrued end-of-service liabilities during the current period.

[d] Represents prior-period expenditures for staff costs of $90,193, a death and disability claim of $7,000, and bank charges of $958.

[e] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $415,000 was returned to Member States.

[f] Represents share of the cash pool and comprises cash and term deposits of $1,160,067, short-term investments of $1,383,664 (fair value $1,389,333), long-term investments of $2,277,173 (fair value $2,282,924) and accrued interest receivable of $10,052. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXV

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 13 July 1998 to 31 December 2005 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	13 July 1998-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	3 057 562	—	—
Voluntary contributions	3 391	—	—
Interest income	73 060	770	1 527
Other/miscellaneous income	12 623	—	130
Total income	**3 146 636**	**770**	**1 657**
Total expenditure	**2 915 326**	—	—
Excess (shortfall) of income over expenditure	**231 310**	**770**	**1 657**
Non-budgeted accrued expenses for end-of-service liabilities	51	—	—
Prior-period adjustments[c]	(4 924)	(227)	(81)
Net excess (shortfall) of income over expenditure	**226 437**	**543**	**1 576**
Cancellation of prior-period obligations	217 400	—	24
Credits returned to Member States[d]	(434 965)	(7 582)	—
Other adjustments to reserves and fund balances	(51)	—	—
Reserves and fund balances, beginning period	—	8 821	7 221
Reserves and fund balances, end of period	**8 821**	**1 782**	**8 821**

Statement XXV (concluded)

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets[a]		
Cash and term deposits	40	4
Cash pool[e]	17 412	55 037
Assessed contributions receivable from Member States[b]	758	790
Accounts receivable from Member States	11	11
Other accounts receivable	435	438
Total assets	**18 656**	**56 280**
Liabilities		
Contributions or payments received in advance	22	45
Accounts payable to Member States	16 832	47 337
Other accounts payable	—	65
Inter-fund balances payable	20	12
Total liabilities	**16 874**	**47 459**
Reserves and fund balances		
Cumulative surplus	1 782	8 821
Total reserves and fund balances	**1 782**	**8 821**
Total liabilities and reserves and fund balances	**18 656**	**56 280**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents prior-period expenditures for rations of $196,833, death and disability claims for troops of $10,000, staff costs of $19,928, and bank charges of $930.

[d] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $7,582,000 was returned to Member States.

[e] Represents share of the cash pool and comprises cash and term deposits of $4,181,174, short-term investments of $4,987,071 (fair value $5,007,505), long-term investments of $8,207,502 (fair value $8,228,230) and accrued interest receivable of $36,228. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXVI

United Nations Transitional Administration in East Timor (UNTAET)/ United Nations Mission of Support in East Timor (UNMISET)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 December 1999 to 20 May 2005 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	1 December 1999-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	1 999 127	—	—
Voluntary contributions	300	—	—
Interest income	27 073	130	327
Other income	9 588	1	—
Total income	**2 036 088**	**131**	**327**
Total expenditure	**1 884 556**	**—**	**—**
Excess (shortfall) of income over expenditure	**151 532**	**131**	**327**
Non-budgeted accrued expenses for end-of-service liabilities	23	—	—
Prior-period adjustments	(810)	(22)	(114)
Net excess (shortfall) of income over expenditure	**150 745**	**109**	**213**
Cancellation of prior-period obligations	82 812	—	—
Credits returned to Member States[c]	(197 443)	(6 879)	—
Other adjustments to reserves and fund balances	(23)	—	—
Reserves and fund balances, beginning of period	—	36 091	35 878
Reserves and fund balances, end of period	**36 091**	**29 321**	**36 091**

Statement XXVI (concluded)

United Nations Transitional Administration in [illegible]t Timor (UNTAET)/United Nations Mission of Support in East Timor (UNMISET)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	30	48
Cash pool[d]	7 294	7 665
Assessed contributions receivable from Member States[b]	28 828	28 875
Accounts receivable from Member States	337	337
Total assets	**36 489**	**36 925**
Liabilities		
Contributions or payments received in advance	8	26
Accounts payable to Member States	7 136	808
Inter-fund balances payable	24	—
Total liabilities	**7 168**	**834**
Reserves and fund balances		
Cumulative surplus	29 321	36 091
Total reserves and fund balances	**29 321**	**36 091**
Total liabilities and reserves and fund balances	**36 489**	**36 925**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $6,879,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $1,751,643, short-term investments of $2,089,262 (fair value $2,097,822), long-term investments of $3,438,415 (fair value $3,447,099) and accrued interest receivable of $15,177. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXVII

United Nations Iraq-Kuwait Observation Mission (UNIKOM)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 9 April 1991 to 31 October 2003 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	9 April 1991-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	373 899	—	—
Voluntary contributions	339 827	—	—
Interest income	26 159	63	107
Other/miscellaneous income	7 254	—	—
Total income	**747 139**	**63**	**107**
Total expenditure	**647 152**	**—**	**—**
Excess (shortfall) of income over expenditure	**99 987**	**63**	**107**
Prior-period adjustments	(683)	(1)	(1)
Net excess (shortfall) of income over expenditure	**99 304**	**62**	**106**
Cancellation of prior-period obligations	23 512	—	—
Credits returned to Member States[c]	(119 689)	(2 601)	(292)
Reserves and fund balances, beginning of period	—	3 127	3 313
Reserves and fund balances, end of period	**3 127**	**588**	**3 127**

Statement XXVII (concluded)

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	40	10
Cash pool[d]	3 259	4 257
Assessed contributions receivable from Member States[b]	526	526
Total assets	**3 825**	**4 793**
Liabilities		
Contributions or payments received in advance	18	19
Accounts payable to Member States	3 218	1 647
Inter-fund balances payable	1	—
Total liabilities	**3 237**	**1 666**
Reserves and fund balances		
Cumulative surplus	588	3 127
Total reserves and fund balances	**588**	**3 127**
Total liabilities and reserves and fund balances	**3 825**	**4 793**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $2,601,000 was returned to Member States.

[d] Represents net share of the cash pool and comprises cash and term deposits of $782,471, short-term investments of $933,288 (fair value $937,112), long-term investments of $1,535,964 (fair value $1,539,843) and accrued interest receivable of $6,780. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXVIII

United Nations Mission in Bosnia and Herzegovina (UNMIBH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January 1996 to 30 June 2003 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	1 January 1996-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	1 127 149	—	—
Voluntary contributions	158	—	—
Interest income	21 136	286	376
Other/miscellaneous income	20 312	—	—
Total income	**1 168 755**	**286**	**376**
Total expenditure	**986 685**	**—**	**—**
Excess (shortfall) of income over expenditure	**182 070**	**286**	**376**
Prior-period adjustments	(1 102)	(1)	(31)
Net excess (shortfall) of income over expenditure	**180 968**	**285**	**345**
Cancellation of prior-period obligations	26 305	—	—
Credits returned to Member States[c]	(156 864)	(16 359)	—
Reserves and fund balances, beginning of period	—	50 409	50 064
Reserves and fund balances, end of period	**50 409**	**34 335**	**50 409**

Statement XXVIII (concluded)

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	14	9
Cash pool[d]	16 711	16 350
Assessed contributions receivable from Member States[b]	33 968	34 049
Accounts receivable from Member States	1	1
Total assets	**50 694**	**50 409**
Liabilities		
Accounts payable to Member States	16 359	—
Total liabilities	**16 359**	—
Reserves and fund balances		
Authorized retained surplus[c]	—	7 182
Cumulative surplus	34 335	43 227
Total reserves and fund balances	**34 335**	**50 409**
Total liabilities and reserves and fund balances	**50 694**	**50 409**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $16,359,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $4,012,744, short-term investments of $4,786,177 (fair value $4,805,788), long-term investments of $7,876,880 (fair value $7,896,773) and accrued interest receivable of $34,769. See note 12.

[e] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XXIX

United Nations Mission of Observers in Tajikistan (UNMOT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 16 December 1994 to 15 May 2000 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	16 December 1994-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	72 145	—	—
Voluntary contributions	2 057	—	—
Interest income	4 599	66	94
Other/miscellaneous income	796	—	—
Total income	**79 597**	**66**	**94**
Total expenditure	**59 414**	**—**	**—**
Excess (shortfall) of income over expenditure	**20 183**	**66**	**94**
Prior-period adjustments	(1 007)	(1)	(1)
Net excess (shortfall) of income over expenditure	**19 176**	**65**	**93**
Cancellation of prior-period obligations	4 601	—	—
Credits returned to Member States[c]	(20 556)	(3 219)	—
Reserves and fund balances, beginning of period	—	3 221	3 128
Reserves and fund balances, end of period	**3 221**	**67**	**3 221**

Statement XXIX (concluded)

United Nations Mission of Observers in Tajikistan (UNMOT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	16	9
Cash pool[d]	3 270	4 104
Assessed contributions receivable from Member States[b]	1	2
Total assets	**3 287**	**4 115**
Liabilities		
Accounts payable to Member States	3 220	894
Total liabilities	**3 220**	**894**
Reserves and fund balances		
Cumulative surplus	67	3 221
Total reserves and fund balances	**67**	**3 221**
Total liabilities and reserves and fund balances	**3 287**	**4 115**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $3,219,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $785,382, short-term investments of $936,760 (fair value $940,598), long-term investments of $1,541,679 (fair value $1,545,572) and accrued interest receivable of $6,805. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXX

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 15 March 2000 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	1 July 1996-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	133 035	—	—
Voluntary contributions	4 766	—	—
Interest income	3 768	4	4
Other/miscellaneous income	3 943	—	—
Total income	**145 512**	**4**	**4**
Total expenditure	**123 566**	**—**	**—**
Excess (shortfall) of income over expenditure	**21 946**	**4**	**4**
Prior-period adjustments	(294)	(1)	(1)
Net excess (shortfall) of income over expenditure	**21 652**	**3**	**3**
Cancellation of prior-period obligations	4 630	—	—
Credits returned to Member States	(14 127)	—	—
Reserves and fund balances, beginning of period	—	12 155	12 152
Reserves and fund balances, end of period	**12 155**	**12 158**	**12 155**

Statement XXX (concluded)

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	18	17
Cash pool[c]	183	180
Assessed contributions receivable from Member States[b]	19 394	19 395
Accounts receivable from Member States	43	43
Total assets	**19 638**	**19 635**
Liabilities		
Contributions or payments received in advance	—	—
Accounts payable to Member States	114	114
Due to United Nations Mission in Haiti	7 366	7 366
Total liabilities	**7 480**	**7 480**
Reserves and fund balances		
Authorized retained surplus[d]	11 186	11 186
Cumulative surplus	972	969
Total reserves and fund balances	**12 158**	**12 155**
Total liabilities and reserves and fund balances	**19 638**	**19 635**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $43,936, short-term investments of $52,405 (fair value $52,620), long-term investments of $86,246 (fair value $86,464) and accrued interest receivable of $381. See note 12.

[d] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XXXI

United Nations Mission in the Central African Republic (MINURCA)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 15 April 1998 to 15 February 2000 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	15 April 1998-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	123 075	—	—
Voluntary contributions	4 527	—	—
Interest income	991	—	1
Other/miscellaneous income	765	—	—
Total income	**129 358**	**—**	**1**
Total expenditure	**121 423**	**—**	**—**
Excess (shortfall) of income over expenditure	**7 935**	**—**	**1**
Prior-period adjustments	(164)	(1)	(1)
Net excess (shortfall) of income over expenditure	**7 771**	**(1)**	**—**
Cancellation of prior-period obligations	10 237	—	—
Credits returned to Member States	(6 284)	—	—
Reserves and fund balances, beginning of period	—	11 724	11 724
Reserves and fund balances, end of period	**11 724**	**11 723**	**11 724**

Statement XXXI (concluded)

United Nations Mission in the Central African Republic (MINURCA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	17	1
Cash pool[c]	26	26
Assessed contributions receivable from Member States[b]	35 546	35 546
Total assets	**35 589**	**35 573**
Liabilities		
Accounts payable to Member States	7 480	7 480
Inter-fund balances payable	116	99
Due to Peacekeeping Reserve Fund	12 820	12 820
Due to United Nations Mission in Haiti	3 200	3 200
Due to United Nations Peace Forces	250	250
Total liabilities	**23 866**	**23 849**
Reserves and fund balances		
Authorized retained surplus[d]	6 236	6 236
Cumulative surplus	5 487	5 488
Total reserves and fund balances	**11 723**	**11 724**
Total liabilities and reserves and fund balances	**35 589**	**35 573**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $6,267, short-term investments of $7,475 (fair value $7,506), long-term investments of $12,302 (fair value $12,333) and accrued interest receivable of $54. See note 12.

[d] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XXXII

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 3 January 1989 to 26 February 1999 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	3 January 1989-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	1 267 792	—	—
Interest income	42 916	440	574
Other/miscellaneous income	31 545	—	130
Total income	**1 342 253**	**440**	**704**
Total expenditure	**1 205 792**	**—**	**—**
Excess (shortfall) of income over expenditure	**136 461**	**440**	**704**
Prior-period adjustments	(24 958)	(1)	(3)
Net excess (shortfall) of income over expenditure	**111 503**	**439**	**701**
Cancellation of prior-period obligations	52 699	—	—
Credits returned to Member States[c]	(95 681)	(16 394)	—
Reserves and fund balances, beginning of period	—	68 521	67 820
Reserves and fund balances, end of period	**68 521**	**52 566**	**68 521**

Statement XXXII (concluded)

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	15	16
Cash pool[d]	25 568	25 129
Assessed contributions receivable from Member States[b]	34 913	34 913
Accounts receivable from Member States	8 032	8 032
Other accounts receivable	432	432
Total assets	**68 960**	**68 522**
Liabilities		
Accounts payable to Member States	16 394	1
Total liabilities	**16 394**	**1**
Reserves and fund balances		
Cumulative surplus	52 566	68 521
Total reserves and fund balances	**52 566**	**68 521**
Total liabilities and reserves and fund balances	**68 960**	**68 522**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $16,393,600 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $6,139,664, short-term investments of $7,323,049 (fair value $7,353,054), long-term investments of $12,051,951 (fair value $12,082,388) and accrued interest receivable of $53,198. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXXIII

United Nations Preventive Deployment Force (UNPREDEP)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January 1996 to 15 October 1999 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	1 January 1996-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	166 563	—	—
Voluntary contributions	2	—	—
Interest income	22 350	245	321
Other/miscellaneous income	3 984	—	—
Total income	**192 899**	**245**	**321**
Total expenditure	**152 276**	**—**	**—**
Excess (shortfall) of income over expenditure	**40 623**	**245**	**321**
Prior-period adjustments	(261)	(1)	(1)
Net excess (shortfall) of income over expenditure	**40 362**	**244**	**320**
Cancellation of prior-period obligations	10 788	—	—
Credits returned to Member States[c]	(38 489)	(11 421)	—
Reserves and fund balances, beginning of period	—	12 661	12 341
Reserves and fund balances, end of period	**12 661**	**1 484**	**12 661**

Statement XXXIII (concluded)

United Nations Preventive Deployment Force (UNPREDEP)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	32	30
Cash pool[d]	14 223	13 979
Assessed contributions receivable from Member States[b]	1 238	1 240
Total assets	**15 493**	**15 249**
Liabilities		
Accounts payable to Member States	14 009	2 588
Total liabilities	**14 009**	**2 588**
Reserves and fund balances		
Cumulative surplus	1 484	12 661
Total reserves and fund balances	**1 484**	**12 661**
Total liabilities and reserves and fund balances	**15 493**	**15 249**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member Sates as at 30 June 2010 in the amount of $11,421,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $3,415,493, short-term investments of $4,073,810 (fair value $4,090,502), long-term investments of $6,704,497 (fair value $6,721,429) and accrued interest receivable of $29,594. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXXIV

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 January 1996 to 30 November 1998 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	15 January 1996-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	517 546	—	—
Voluntary contributions	298	—	—
Interest income	33 570	265	346
Other/miscellaneous income	4 300	—	132
Total income	**555 714**	**265**	**478**
Total expenditure	**461 345**	**—**	**—**
Excess (shortfall) of income over expenditure	**94 369**	**265**	**478**
Prior-period adjustments	(3 960)	—	(1)
Net excess (shortfall) of income over expenditure	**90 409**	**265**	**477**
Cancellation of prior-period obligations	32 771	—	—
Credits returned to Member States[c]	(99 234)	(15 204)	—
Reserves and fund balances, beginning of period	—	23 946	23 469
Reserves and fund balances, end of period	**23 946**	**9 007**	**23 946**

Statement XXXIV (concluded)

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	1	44
Cash pool[d]	15 476	15 160
Assessed contributions receivable from Member States[b]	8 734	8 742
Total assets	**24 211**	**23 946**
Liabilities		
Accounts payable to Member States	15 204	—
Total liabilities	**15 204**	—
Reserves and fund balances		
Cumulative surplus	9 007	23 946
Total reserves and fund balances	**9 007**	**23 946**
Total liabilities and reserves and fund balances	**24 211**	**23 946**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $15,204,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $3,716,222, short-term investments of $4,432,501 (fair value $4,450,663), long-term investments of $7,294,816 (fair value $7,313,239) and accrued interest receivable $32,200. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXXV

United Nations Observer Mission in Liberia (UNOMIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 22 September 1993 to 30 June 1998 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	22 September 1993-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	141 984	—	—
Interest income	6 178	100	139
Other/miscellaneous income	1 270	—	33
Total income	**149 432**	**100**	**172**
Total expenditure	**97 401**	**—**	**—**
Excess (shortfall) of income over expenditure	**52 031**	**100**	**172**
Prior-period adjustments	(811)	(1)	(1)
Net excess (shortfall) of income over expenditure	**51 220**	**99**	**171**
Cancellation of prior-period obligations	5 302	—	—
Credits returned to Member States[c]	(51 329)	(5 185)	—
Reserves and fund balances, beginning of period	—	5 193	5 022
Reserves and fund balances, end of period	**5 193**	**107**	**5 193**

Statement XXXV (concluded)

United Nations Observer Mission in Liberia (UNOMIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	41	33
Cash pool[d]	5 246	6 036
Assessed contributions receivable from Member States[b]	6	8
Total assets	**5 293**	**6 077**
Liabilities		
Contributions or payments received in advance	1	1
Accounts payable to Member States	5 185	883
Total liabilities	**5 186**	**884**
Reserves and fund balances		
Cumulative surplus	107	5 193
Total reserves and fund balances	**107**	**5 193**
Total liabilities and reserves and fund balances	**5 293**	**6 077**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $5,185,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $1,259,759, short-term investments of $1,502,570 (fair value $1,508,727), long-term investments of $2,472,864 (fair value $2,479,110) and accrued interest receivable of $10,915. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XXXVI

United Nations Peace Forces (UNPF)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 12 January 1992 to 30 June 1997 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	12 January 1992-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	5 082 587	—	—
Voluntary contributions	37 360	—	—
Interest income	78 204	1 701	2 189
Other/miscellaneous income	91 776	—	17
Total income	**5 289 927**	**1 701**	**2 206**
Total expenditure	**4 867 418**	**—**	**—**
Excess (shortfall) of income over expenditure	**422 509**	**1 701**	**2 206**
Prior-period adjustments	(2 613)	(10)	(1)
Net excess (shortfall) of income over expenditure	**419 896**	**1 691**	**2 205**
Cancellation of prior-period obligations	275 263	—	—
Credits returned to Member States[c]	(325 456)	(73 707)	(1)
Transfer to other funds	(118 003)	—	—
Reserves and fund balances, beginning of period	—	251 700	249 496
Reserves and fund balances, end of period	**251 700**	**179 684**	**251 700**

Statement XXXVI (concluded)

United Nations Peace Forces (UNPF)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	40	34
Cash pool[d]	72 836	100 631
Assessed contributions receivable from Member States[b]	142 199	142 219
Accounts receivable from Member States[e]	127 380	127 380
Due from United Nations Mission in the Central African Republic	250	250
Due from United Nations Mission for the Referendum in Western Sahara	20 500	12 000
Due from United Nations Interim Administration Mission in Kosovo	21 000	—
Total assets	**384 205**	**382 514**
Liabilities		
Accounts payable to Member States	77 141	3 434
Deferred credits[e]	127 380	127 380
Total liabilities	**204 521**	**130 814**
Reserves and fund balances		
Surplus to be transferred[f]	—	29 634
Cumulative surplus	179 684	222 066
Total reserves and fund balances	**179 684**	**251 700**
Total liabilities and reserves and fund balances	**384 205**	**382 514**

[a] See notes 2 and 3.

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available to Member States as at 30 June 2010 in the amount of $44,072,400 was returned to Member States. In addition, under the terms of General Assembly resolution 56/292, an amount of $29,634,404 was returned to a Member State upon the settlement of its assessment for strategic deployment stocks. See note 10.

[d] Represents share of the cash pool and comprises cash and term deposits of $17,490,246, short-term investments of $20,861,390 (fair value $20,946,867), long-term investments of $34,332,757 (fair value $34,419,465) and accrued interest receivable of $151,547. See note 12.

[e] In accordance with General Assembly resolution 51/12 A, represents expenditures totalling $127,379,954, which are reimbursable by Member States as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits.

[f] During the year a Member State settled its assessment for strategic deployment stocks. In accordance with General Assembly resolution 56/292, an amount of $29,634,404 was credited to it. See note 10.

The accompanying notes are an integral part of the financial statements.

Statement XXXVII

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 February 1997 to 31 May 1997 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	15 February 1997-June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	4 000	—	—
Interest income	48	—	—
Other/miscellaneous income	83	—	—
Total income	**4 131**	—	—
Total expenditure	**3 946**	—	—
Excess (shortfall) of income over expenditure	**185**	—	—
Prior-period adjustments	(11)	—	—
Net excess (shortfall) of income over expenditure	**174**	—	—
Cancellation of prior-period obligations	138	—	—
Credits returned to Member States	(292)	—	—
Reserves and fund balances, beginning of period	—	20	20
Reserves and fund balances, end of period	**20**	**20**	**20**

Statement XXXVII (concluded)

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	2010
Assets		
Assessed contributions receivable from Member States[b]	145	145
Total assets	**145**	**145**
Liabilities		
Inter-fund balances payable	125	125
Total liabilities	**125**	**125**
Reserves and fund balances		
Authorized retained surplus[c]	18	18
Cumulative surplus	2	2
Total reserves and fund balances	**20**	**20**
Total liabilities and reserves and fund balances	**145**	**145**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XXXVIII

United Nations Mission in Haiti (UNMIH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 23 September 1993 to 31 July 1996 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	23 September 1993-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	357 541	—	—
Voluntary contributions	1	—	—
Interest income	43 643	931	1 234
Other/miscellaneous income	3 058	—	36
Total income	**404 243**	**931**	**1 270**
Total expenditure	**306 156**	**—**	**—**
Excess (shortfall) of income over expenditure	**98 087**	**931**	**1 270**
Prior-period adjustments	(1 850)	(1)	(1)
Net excess (shortfall) of income over expenditure	**96 237**	**930**	**1 269**
Cancellation of prior-period obligations	34 801	—	—
Credits returned to Member States[c]	(54 766)	(30 917)	—
Transfer to other funds	(25 815)	—	—
Other adjustments to reserves and fund balances	22	—	—
Reserves and fund balances, beginning of period	—	50 479	49 210
Reserves and fund balances, end of period	**50 479**	**20 492**	**50 479**

Statement XXXVIII (concluded)

United Nations Mission in Haiti (UNMIH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	25	24
Cash pool[d]	53 249	53 768
Assessed contributions receivable from Member States[b]	24	24
Accounts receivable from Member States	1	1
Due from United Nations Civilian Police Mission in Haiti	7 366	7 366
Due from United Nations Mission in the Central African Republic	3 200	3 200
Total assets	**63 865**	**64 383**
Liabilities		
Accounts payable to Member States	43 373	13 904
Total liabilities	**43 373**	**13 904**
Reserves and fund balances		
Surplus to be transferred[e]	—	14 110
Cumulative surplus	20 492	36 369
Total reserves and fund balances	**20 492**	**50 479**
Total liabilities and reserves and fund balances	**63 865**	**64 383**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available to Member States as at 30 June 2010 in the amount of $16,806,900 was returned to Member States. In addition, under the terms of General Assembly resolution 56/292, an amount of $14,109,949 was returned to a Member State upon the settlement of its assessment for strategic deployment stocks. See note 10.

[d] Represents share of the cash pool and comprises cash and term deposits of $12,786,749, short-term investments of $15,251,320 (fair value $15,313,811), long-term investments of $25,099,952 (fair value $25,163,342) and accrued interest receivable of $110,793. See note 12.

[e] During the year, a Member State settled its assessment for strategic deployment stocks. In accordance with General Assembly resolution 56/292, an amount of $14,109,949 was credited to it. See note 10.

The accompanying notes are an integral part of the financial statements.

Statement XXXIX

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 22 June 1993 to 19 April 1996 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	22 June 1993-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	512 318	—	—
Voluntary contributions	477	—	—
Interest income	25 738	474	621
Other/miscellaneous income	6 999	—	15
Total income	**545 532**	**474**	**636**
Total expenditure	**435 657**	**—**	**—**
Excess (shortfall) of income over expenditure	**109 875**	**474**	**636**
Prior-period adjustments	(27 184)	(1)	(1)
Net excess (shortfall) of income over expenditure	**82 691**	**473**	**635**
Cancellation of prior-period obligations	20 919	—	—
Credits returned to Member States[c]	(37 111)	(17 664)	—
Transfer to other funds	(38 068)	—	—
Reserves and fund balances, beginning of period	—	28 431	27 796
Reserves and fund balances, end of period	**28 431**	**11 240**	**28 431**

Statement XXXIX (concluded)

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	3	3
Cash pool[d]	27 562	27 089
Assessed contributions receivable from Member States[b]	1 339	1 339
Total assets	**28 904**	**28 431**
Liabilities		
Accounts payable to Member States	17 664	—
Total liabilities	**17 664**	**—**
Reserves and fund balances		
Cumulative surplus	11 240	28 431
Total reserves and fund balances	**11 240**	**28 431**
Total liabilities and reserves and fund balances	**28 904**	**28 431**

[a] In accordance with Security Council resolution 846 (1993), the accounts of UNAMIR and UNOMUR were consolidated with effect from 23 December 1993. See also notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $17,663,700 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $6,618,546, short-term investments of $7,894,233 (fair value $7,926,578), long-term investments of $12,991,981 (fair value $13,024,792) and accrued interest of $57,347. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XL

United Nations Observer Mission in El Salvador (ONUSAL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 7 November 1989 to 31 May 1995 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	7 November 1989-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	238 987	—	—
Voluntary contributions	1 641	—	—
Interest income	5 561	99	152
Other/miscellaneous income	2 612	—	—
Total income	**248 801**	**99**	**152**
Total expenditure	**199 484**	**—**	**—**
Excess (shortfall) of income over expenditure	**49 317**	**99**	**152**
Prior-period adjustments	(1 092)	(1)	(1)
Net excess (shortfall) of income over expenditure	**48 225**	**98**	**151**
Cancellation of prior-period obligations	5 176	—	—
Credits returned to Member States[c]	(48 868)	(3 958)	—
Transfer to United Nations Peacekeeping Reserve Fund	(258)	—	—
Reserves and fund balances, beginning of period	—	4 275	4 124
Reserves and fund balances, end of period	**4 275**	**415**	**4 275**

Statement XL (concluded)

United Nations Observer Mission in El Salvador (ONUSAL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	28	7
Cash pool[d]	4 028	6 628
Assessed contributions receivable from Member States[b]	317	317
Total assets	**4 373**	**6 952**
Liabilities		
Accounts payable to Member States	3 958	2 677
Total liabilities	**3 958**	**2 677**
Reserves and fund balances		
Cumulative surplus	415	4 275
Total reserves and fund balances	**415**	**4 275**
Total liabilities and reserves and fund balances	**4 373**	**6 952**

[a] In accordance with General Assembly resolution 47/223, the operations of the United Nations Observer Group in Central America (ONUCA) have been incorporated into ONUSAL. See also notes 2 and 3.

[b] Include unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $3,958,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $967,209, short-term investments of $1,153,633 (fair value $1,158,360), long-term investments of $1,898,599 (fair value $1,903,394) and accrued interest receivable of $8,381. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XLI

United Nations Operation in Mozambique (ONUMOZ)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 October 1992 to 31 March 1995 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	15 October 1992-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	561 098	—	—
Interest income	8 225	16	21
Other/miscellaneous income	4 334	—	—
Total income	**573 657**	**16**	**21**
Total expenditure	**492 556**	**—**	**—**
Excess (shortfall) of income over expenditure	**81 101**	**16**	**21**
Prior-period adjustments	(9 750)	(1)	(1)
Net excess (shortfall) of income over expenditure	**71 351**	**15**	**20**
Cancellation of prior-period obligations	24 501	—	—
Credits returned to Member States[c]	(78 242)	(897)	—
Reserves and fund balances, beginning of period	—	17 610	17 590
Reserves and fund balances, end of period	**17 610**	**16 728**	**17 610**

Statement XLI (concluded)

United Nations Operation in Mozambique (ONUMOZ)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	21	22
Cash pool[d]	922	906
Assessed contributions receivable from Member States[b]	16 713	16 713
Total assets	**17 656**	**17 641**
Liabilities		
Accounts payable to Member States	928	31
Total liabilities	**928**	**31**
Reserves and fund balances		
Authorized retained surplus[c]	—	17 208
Cumulative surplus	16 728	402
Total reserves and fund balances	**16 728**	**17 610**
Total liabilities and reserves and fund balances	**17 656**	**17 641**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $897,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $221,335, short-term investments of $263,996 (fair value $265,078), long-term investments of $434,473 (fair value $435,570) and accrued interest receivable of $1,918. See note 12.

[e] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XLII

United Nations Operation in Somalia (UNOSOM)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 May 1992 to 28 February 1995 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	1 May 1992-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	1 738 202	—	—
Interest income	10 009	2	2
Other/miscellaneous income	7 076	—	—
Total income	**1 755 287**	**2**	**2**
Total expenditure	**1 668 175**	**—**	**—**
Excess (shortfall) of income over expenditure	**87 112**	**2**	**2**
Prior-period adjustments	(9 679)	(8)	(1)
Net excess (shortfall) of income over expenditure	**77 433**	**(6)**	**1**
Cancellation of prior-period obligations	48 789	—	—
Credits returned to Member States	(83 930)	—	—
Transfer from other funds	103	—	—
Reserves and fund balances, beginning of period	—	42 395	42 394
Reserves and fund balances, end of period	**42 395**	**42 389**	**42 395**

Statement XLII (concluded)

United Nations Operation in Somalia (UNOSOM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	39	19
Cash pool[c]	92	90
Assessed contributions receivable from Member States[b]	57 842	57 846
Total assets	**57 973**	**57 955**
Liabilities		
Accounts payable to Member States	15 560	15 560
Inter-fund balances payable	24	—
Total liabilities	**15 584**	**15 560**
Reserves and fund balances		
Authorized retained surplus[d]	37 563	37 563
Cumulative surplus	4 826	4 832
Total reserves and fund balances	**42 389**	**42 395**
Total liabilities and reserves and fund balances	**57 973**	**57 955**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $22,021, short-term investments of $26,265 (fair value $26,373), long-term investments of $43,225 (fair value $43,335) and accrued interest receivable of $191. See note 12.

[d] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XLIII

United Nations Military Liaison Team in Cambodia (UNMLT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 November 1993 to 15 November 1994 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	15 November 1993-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	910	—	—
Interest income	142	5	6
Other/miscellaneous income	91	—	—
Total income	**1 143**	**5**	**6**
Total expenditure	**587**	**—**	**—**
Excess (shortfall) of income over expenditure	**556**	**5**	**6**
Prior-period adjustments	(14)	(1)	(1)
Net excess (shortfall) of income over expenditure	**542**	**4**	**5**
Cancellation of prior-period obligations	5	—	—
Credits returned to Member States[c]	(375)	(172)	—
Reserves and fund balances, beginning of period	—	172	167
Reserves and fund balances, end of period	**172**	**4**	**172**

Statement XLIII (concluded)

United Nations Military Liaison Team in Cambodia (UNMLT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	25	32
Cash pool[d]	151	247
Total assets	**176**	**279**
Liabilities		
Accounts payable to Member States	172	107
Total liabilities	**172**	**107**
Reserves and fund balances		
Cumulative surplus	4	172
Total reserves and fund balances	**4**	**172**
Total liabilities and reserves and fund balances	**176**	**279**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $172,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $36,289, short-term investments of $43,284 (fair value $43,461), long-term investments of $71,234 (fair value $71,414) and accrued interest receivable of $314. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XLIV

United Nations Transitional Authority in Cambodia (UNTAC)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 November 1991 to 31 March 1994 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	1 November 1991-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	1 599 916	—	—
Voluntary contributions	9 493	—	—
Interest income	7 602	—	1
Other/miscellaneous income	6 556	—	—
Total income	**1 623 567**	**—**	**1**
Total expenditure	**1 640 831**	**—**	**—**
Excess (shortfall) of income over expenditure	**(17 264)**	**—**	**1**
Prior-period adjustments[c]	(1 983)	(95)	(99)
Net excess (shortfall) of income over expenditure	**(19 247)**	**(95)**	**(98)**
Cancellation of prior-period obligations	28 435	—	—
Credits returned to Member States	(8 743)	—	—
Reserves and fund balances, beginning of period	—	445	543
Reserves and fund balances, end of period	**445**	**350**	**445**

Statement XLIV (concluded)

United Nations Transitional Authority in Cambodia (UNTAC)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	4	27
Cash pool[d]	7	31
Assessed contributions receivable from Member States[b]	40 484	40 484
Total assets	**40 495**	**40 542**
Liabilities		
Accounts payable to Member States	40 145	40 097
Total liabilities	**40 145**	**40 097**
Reserves and fund balances		
Authorized retained surplus[e]	818	818
Cumulative surplus (deficit)	(468)	(373)
Total reserves and fund balances	**350**	**445**
Total liabilities and reserves and fund balances	**40 495**	**40 542**

[a] The special account of the United Nations Mission in Cambodia (UNAMIC) has been consolidated into the special account for the United Nations Transitional Authority in Cambodia (UNTAC). See also notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents loss on exchange of $47,319 owing to the revaluation of an account payable to a Member State, prior-period expenditures for death and disability claims for troops of $47,000, and bank charges of $844.

[d] Represents share of the cash pool and comprises cash and term deposits of $1,567, short-term investments of $1,869 (fair value $1,877), long-term investments of $3,077 (fair value $3,084) and accrued interest receivable of $14. See note 12.

[e] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XLV

United Nations Transition Assistance Group (UNTAG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 April 1988 to 30 June 1991 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	1 April 1988-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	416 162	—	—
Voluntary contributions	23 736	—	—
Interest income	50 655	242	414
Other/miscellaneous income	13 387	—	—
Total income	**503 940**	**242**	**414**
Total expenditure	**374 185**	**—**	**—**
Excess (shortfall) of income over expenditure	**129 755**	**242**	**414**
Prior-period adjustments	(587)	(1)	(1)
Net excess (shortfall) of income over expenditure	**129 168**	**241**	**413**
Cancellation of prior-period obligations	32 016	—	—
Credits returned to Member States[c]	(105 880)	(6 041)	—
Transfer to Peacekeeping Reserve Fund	(49 243)	—	—
Reserves and fund balances, beginning of period	—	6 061	5 648
Reserves and fund balances, end of period	**6 061**	**261**	**6 061**

Statement XLV (concluded)

United Nations Transition Assistance Group (UNTAG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	46	48
Cash pool[d]	6 274	18 022
Assessed contributions receivable from Member States[b]	20	20
Total assets	**6 340**	**18 090**
Liabilities		
Accounts payable to Member States	6 079	12 029
Total liabilities	**6 079**	**12 029**
Reserves and fund balances		
Cumulative surplus	261	6 061
Total reserves and fund balances	**261**	**6 061**
Total liabilities and reserves and fund balances	**6 340**	**18 090**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available to Member States as at 30 June 2010 in the amount of $6,041,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $1,506,520, short-term investments of $1,796,893 (fair value $1,804,256), long-term investments of $2,957,248 (fair value $2,964,716) and accrued interest receivable of $13,053. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XLVI

United Nations Iran-Iraq Military Observer Group (UNIIMOG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 9 August 1988 to 31 March 1991 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	9 August 1988-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	199 113	—	—
Voluntary contributions	14 715	—	—
Interest income	13 654	90	119
Other/miscellaneous income	12 054	—	—
Total income	**239 536**	**90**	**119**
Total expenditure	**177 895**	**—**	**—**
Excess (shortfall) of income over expenditure	**61 641**	**90**	**119**
Prior-period adjustments	219	(1)	(1)
Net excess (shortfall) of income over expenditure	**61 860**	**89**	**118**
Cancellation of prior-period obligations	4 997	—	—
Credits returned to Member States[c]	(43 484)	(5 201)	—
Transfer to Peacekeeping Reserve Fund	(18 156)	—	—
Reserves and fund balances, beginning of period	—	5 217	5 099
Reserves and fund balances, end of period	**5 217**	**105**	**5 217**

Statement XLVI (concluded)

United Nations Iran-Iraq Military Observer Group (UNIIMOG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Cash and term deposits	41	42
Cash pool[d]	5 249	5 159
Assessed contributions receivable from Member States[b]	16	16
Total assets	**5 306**	**5 217**
Liabilities		
Accounts payable to Member States	5 201	—
Total liabilities	**5 201**	--
Cumulative surplus	105	5 217
Total reserves and fund balances	**105**	**5 217**
Total liabilities and reserves and fund balances	**5 306**	**5 217**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolution 65/293, net cash available for credit to Member States as at 30 June 2010 in the amount of $5,201,000 was returned to Member States.

[d] Represents share of the cash pool and comprises cash and term deposits of $1,260,423, short-term investments of $1,503,363 (fair value $1,509,522), long-term investments of $2,474,168 (fair value $2,480,416), and accrued interest receivable of $10,921. See note 12.

The accompanying notes are an integral part of the financial statements.

Statement XLVII

Special Account for the United Nations Emergency Force (UNEF) 1956[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 5 November 1956 to 30 June 1967 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	5 November 1956-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	166 375	—	—
Voluntary contributions	28 086	—	—
Proceeds from sale of United Nations bonds	19 207	—	—
Appropriated from special account	3 911	—	—
Miscellaneous, and savings in liquidating obligations and adjustments[c]	3 635	(2 839)	597
Total income	**221 214**	**(2 839)**	**597**
Total expenditure	**215 540**	**—**	**—**
Net excess (shortfall) of income over expenditure	**5 674**	**(2 839)**	**597**
Reserves and fund balances, beginning of period	—	5 674	5 077
Reserves and fund balances, end of period	**5 674**	**2 835**	**5 674**

Statement XLVII (concluded)

Special Account for the United Nations Emergency Force (UNEF) 1956

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Unpaid assessed contributions[b]	42 627	42 627
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5 275	5 275
Excess of authorized expenditures over assessments and applied voluntary contributions	876	876
Inter-fund balances receivable	81	81
Total assets	**48 859**	**48 859**
Liabilities		
Accounts payable to Member States	24 481	21 642
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	465	465
Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States	614	614
Assessed on economically developed countries to meet reserve requirements[d]	10 415	10 415
Due to special account	1 932	1 932
Due to United Nations bond account	8 117	8 117
Total liabilities	**46 024**	**43 185**
Reserves and fund balances		
Cumulative surplus	2 835	5 674
Total reserves and fund balances	**2 835**	**5 674**
Total liabilities and reserves and fund balances	**48 859**	**48 859**

[a] See notes 2, 3 and 4.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents loss on exchange from the revaluation of accounts payable expressed in local currency.

[d] For 1965, $3,550,000 pursuant to section II of General Assembly resolution 2115 (XX); for 1966, $3,550,000 pursuant to section III of the resolution; for 1967, $3,315,000 pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

Statement XLVIII

Ad Hoc Account for the United Nations Operation in the Congo (ONUC)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 14 July 1960 to 30 June 1964 as at 30 June 2011

(Thousands of United States dollars)

	Period		
	14 July 1960-30 June 2010	*1 July 2010-30 June 2011*	*1 July 2009-30 June 2010*
Income			
Assessed contributions[b]	241 549	—	—
Voluntary contributions	36 193	—	—
Proceeds from the sale of United Nations bonds	110 726	—	—
Investment income	89	—	—
Miscellaneous, and savings in liquidating obligations and adjustments[c]	45 510	(214)	(46)
Total income	**434 067**	**(214)**	**(46)**
Total expenditure	**397 437**	**—**	**—**
Net excess (shortfall) of income over expenditure	**36 630**	**(214)**	**(46)**
Reserves and fund balances, beginning of period	—	36 630	36 676
Reserves and fund balances, end of period	**36 630**	**36 416**	**36 630**

Statement XLVIII (concluded)

Ad Hoc Account for the United Nations Operation in the Congo (ONUC)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Assets		
Unpaid assessed contributions[b]	73 892	73 892
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687	6 687
Excess of authorized expenditures over assessments and applied voluntary contributions[d]	1 973	1 973
Inter-fund balances receivable	914	914
Total assets	**83 466**	**83 466**
Liabilities		
Accounts payable to Member States	7 307	7 093
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855	855
Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States	1 560	1 560
Due to special account	1 397	1 397
Due to United Nations bond account	35 931	35 931
Total liabilities	**47 050**	**46 836**
Reserves and fund balances		
Cumulative surplus	36 416	36 630
Total reserves and fund balances	**36 416**	**36 630**
Total liabilities and reserves and fund balances	**83 466**	**83 466**

[a] See notes 2, 3 and 4.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents loss on exchange from the revaluation of accounts payable expressed in local currency.

[d] For 1961, $268,455; for the second half of 1963, $1,118,712; for the first half of 1964, $585,899.

The accompanying notes are an integral part of the financial statements.

Notes to the financial statements for peacekeeping operations for the period from 1 July 2010 to 30 June 2011

Note 1

The United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, are as follows:

(i) The maintenance of international peace and security;

(ii) The promotion of international economic and social progress and development programmes;

(iii) The universal observance of human rights;

(iv) The administration of international justice and law;

(v) The development of self-government for Trust Territories;

(b) The General Assembly focuses on a wide range of political, economic and social issues as well as the financial and administrative aspects of the Organization;

(c) Under the direction of the Security Council, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts to resolve conflicts, restore democracy, promote disarmament, provide electoral assistance, facilitate post-conflict peacebuilding, engage in humanitarian activities to ensure the survival of groups deprived of basic needs, and oversee the prosecution of persons responsible for serious violations of international humanitarian law;

(d) The Economic and Social Council plays a particular role in economic and social development, including a major oversight role in the efforts of other organizations of the United Nations system to address international economic, social and health problems;

(e) The International Court of Justice has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions;

(f) The Trusteeship Council completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

Note 2

Summary of significant accounting and financial reporting policies of the United Nations

(a) The accounts of the United Nations are maintained in accordance with the Financial Regulations and Rules of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, and administrative instructions issued by the Under-Secretary-General for Management or the Controller. They also take fully into account the United Nations system accounting standards, as adopted by the United Nations System Chief Executives Board for Coordination. The Organization follows international accounting standard 1, "Presentation of financial statements", on the disclosure of accounting policies, as modified and adopted by the Chief Executives Board as follows:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding period of the preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified;

(b) The Organization's accounts are maintained on a fund accounting basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(c) The financial period for peacekeeping operations is one year from 1 July to 30 June. The financial period of the Organization for all other funds is a biennium and consists of two consecutive calendar years;

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting. For assessed income, the policy set out in paragraph (j) (ii) below applies;

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transactions at rates of exchange established by the United Nations. In respect of such currencies, the financial statements shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than the United States dollar translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the application of the Organization's rates of exchange for the last month of the financial period, a footnote will be provided quantifying the difference;

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services;

(g) The cash flow statement is based on the indirect method of determining cash flow, as referred to in the United Nations system accounting standards;

(h) The Organization's financial statements are presented in accordance with the ongoing recommendations of the Task Force on Accounting Standards to the High-level Committee on Management of the Chief Executives Board;

(i) The results of the Organization's operations presented in statements I, II and III are shown at a summary level by general type of activity as well as on a combined basis after the elimination of all inter-fund and other balances and instances of double counting of income and expenditure. Their presentation on a combined basis does not imply that the various separate funds can be intermingled in any way, since, normally, resources may not be utilized between funds;

(j) Income:

(i) Amounts necessary to finance the activities of peacekeeping operations are assessed on Member States in accordance with the scale of assessments determined by the General Assembly;

(ii) Income is recognized when an assessment on Member States has been authorized by the General Assembly. Neither appropriations nor spending authorities are recognized as income except to the extent that a matching assessment on Member States has been levied;

(iii) Amounts assessed on non-Member States that agree to pay reimbursement of costs for their participation in the United Nations treaty bodies, organs and conferences are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. Voluntary contributions made in the form of services and supplies that are acceptable to the Secretary-General are credited to income or noted in the financial statements;

(v) Allocations from other funds represent monies appropriated or designated from one fund for transfer to and disbursement from another fund;

(vi) Income for services rendered includes amounts charged for salaries of staff members and other costs that are attributable to the provision of technical and administrative support to other organizations;

(vii) Interest income includes all interest earned on deposits in various bank accounts and investment income earned on the cash pool. All realized losses and net unrealized losses on short-term investments in the cash pool are offset against investment income. Investment income and costs associated with operation of investments in the cash pool are allocated to participating funds;

(viii) Miscellaneous income includes income from the rental of premises, the sale of used or surplus property, refunds of expenditures charged to prior periods, income from net gains resulting from currency exchange adjustments except for those arising from revaluation of current period obligations, as stated in paragraph (k) (i) below, amounts assessed on new Member States for the year of admission to the United Nations, amounts assessed on non-Member States, as stated in paragraph (j) (iii) above, monies accepted for which no purpose was specified, and other sundry income;

(ix) Income relating to future financial periods is not recognized in the current financial period and is recorded as deferred credits, as referred to in paragraph (m) (iii) below;

(k) Expenditure:

(i) Expenditures are incurred against authorized appropriations or commitment authorities. Total expenditures reported include unliquidated obligations and disbursements. Expenditures also include currency exchange adjustments arising from revaluation of current-period obligations;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when the property is acquired and are not capitalized. The inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges, as referred to in paragraph (l) (v) below;

(l) Assets:

(i) Cash and term deposits represent funds in demand deposit accounts and interest-bearing bank deposits;

(ii) The cash pool comprises participating funds' share of the cash and term deposits, short-term and long-term investments and accrual of investment income, all of which are managed in the cash pool. Short-term investments are stated at cost or fair value, whichever is lower; long-term investments are stated at cost. Cost is defined as the nominal value plus or minus any unamortized premium or discount. The share in the cash pool is reported separately in each participating fund's statement, and its composition and the fair value of its investments are disclosed in the footnotes to the individual statements. Currently, peacekeeping operations participate in the Headquarters cash pool only. Additional details are provided in note 12;

(iii) Assessed contributions represent legal obligations of contributors, and therefore the balances of unpaid assessed contributions due from Member States are reported irrespective of collectability. It is the policy of the United Nations not to make provision for delays in the collection of such assessments;

(iv) Inter-fund balances reflect transactions between funds and are included in the amounts due to and from the United Nations General Fund. Inter-fund balances also reflect transactions directly with the United Nations General Fund. Inter-fund balances are settled periodically, depending upon the availability of cash resources;

(v) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 106.7. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead times are required for delivery;

(vi) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proofs of entitlement are produced, at which time the budgetary accounts are charged and the advances are settled;

(vii) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the Organization. Such acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is disclosed in the notes to the financial statements;

(m) Liabilities and reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for reserves and fund balances shown in the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Deferred credits include income received for future periods and income received but not yet earned;

(iv) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current-period obligations related to peacekeeping operations remain valid for 12 months following the end of the financial period to which they relate. In accordance with financial regulation 5.5, unliquidated obligations of peacekeeping operations owed to Governments may be retained for an additional period of four years beyond the 12-month period provided for in financial regulation 5.3;

(v) Accrued liabilities for the end-of-service and post-retirement benefits, comprising those for unused vacation days, repatriation benefits and after-service health insurance, are recorded as liabilities and included in the statement of assets, liabilities and reserves and fund balances. As such liabilities are presently not funded, offsetting amounts are shown as deficits in the reserves and fund balances section of the statement of assets, liabilities and reserves and fund balances. See note 16;

(vi) Contingent liabilities, if any, are disclosed in notes to the financial statements;

(vii) The United Nations is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined-benefit plan. The financial obligation of the Organization to the Pension Fund consists of its mandated contribution at the rate established by the General Assembly, together with its share of any actuarial deficiency payments under article 26 of the Regulations of the Pension Fund. Such deficiency payments are payable only if and when the General Assembly has invoked the provision of article 26, following a determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as at the valuation date. As at the date of the current financial statement, the General Assembly had not invoked this provision.

Note 3
Accounting policies for peacekeeping operations

The accounts for the peacekeeping operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard for the following:

(a) Financial regulation 1.2, which states that the financial period of peacekeeping operations with special accounts shall be one year, from 1 July to 30 June;

(b) Financial regulation 6.5, which states that the annual accounts for peacekeeping operations with special accounts shall be submitted by the Secretary-General to the Board of Auditors no later than 30 September each year;

(c) Financial regulation 5.5, which states that obligations to Governments for troops, formed police units, logistical support and other goods supplied and services rendered to peacekeeping operations shall be retained beyond the 12-month period provided for in financial regulation 5.3 if the requisite claims are not received or processed during the financial period to which they pertain. Those obligations shall remain valid for an additional period of four years following the end of the 12-month period provided for in financial regulation 5.3. At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the remaining balance of any appropriations retained shall be surrendered;

(d) Voluntary contributions:

(i) Voluntary contributions in cash shall be considered income to be credited to the special account for the peacekeeping operation;

(ii) Voluntary contributions in kind in the form of supplies and services shall be recorded as income under the heading "Voluntary contributions" at the time of the delivery of supplies or the commencement of services, provided budgetary provision for such supplies or services has been made. In case there has been no budgetary provision, no accounting entry shall be made, but the amount of the contribution shall be reflected in a footnote to the financial statements. The cost of facilities and services provided under an agreement with a Member State in whose country a peacekeeping operation is located is excluded from the determination of voluntary contributions;

(e) Peacekeeping Reserve Fund:

By its resolution 47/217, the General Assembly established the Peacekeeping Reserve Fund as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The level of the Peacekeeping Reserve Fund was established at $150 million. In accordance with the aforementioned resolution, $49,242,762 was allocated from unencumbered balances in the special account for the United Nations Transition Assistance Group, $18,156,200 from unencumbered balances in the special account for the United Nations Iran-Iraq Military Observer Group and $82,601,038 from authorized retained savings in the General Fund.

Note 4
Explanatory notes on assessed contributions receivable

Assessed contributions receivable have been recorded in accordance with the Financial Regulations and Rules of the United Nations, the relevant resolutions of the General Assembly and the policy of the United Nations. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. On the basis of United Nations policy as stated in note 2 (l) (iii) above, no provision has been made for delays in the collection of outstanding assessed contributions. With regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the General Assembly), in particular with respect to the following:

(a) To the extent that the amounts relate to expenditures under the Special Account for UNEF 1956 and under the Ad Hoc Account for ONUC, which, in the view of some Member States, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures. As a result, withholdings by certain Member States from payments for the financing of UNEF 1956 (statement XLVII) and ONUC (statement XLVIII) are estimated to be $38.6 million and $70.2 million, respectively. The estimate, which is based on the apportioned shares of the Member States concerned, excludes $5.3 million and $6.7 million in unpaid assessed contributions to UNEF 1956 and ONUC, respectively, by China for the period up to 24 October 1971. Following the adoption by the General Assembly of its resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations", on 25 October 1971, that amount was transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII);

(b) Certain Member States have stated that they do not intend to participate in the financing of UNEF 1973 and UNDOF. As a result, withholding by certain Member States from payments for the financing of UNEF 1973 and UNDOF is estimated to be $0.1 million, which covers UNEF 1973 until its liquidation in 1979 and UNDOF to 30 June 2011. That amount excludes $36.0 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account pursuant to General Assembly resolution 36/116 A;

(c) Certain Member States have stated that they do not intend to participate in the financing of UNIFIL. As a result, withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $3.4 million. That estimate, which is based on the apportioned shares of the Member States concerned from the inception of UNIFIL on 19 March 1978 to 30 June 2011, excludes $19.6 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account pursuant to General Assembly resolution 36/116 A;

(d) The status of unpaid assessed contributions as at 30 June 2011:

Detailed information for each of the separate peacekeeping operations on assessments and collections as at 30 June 2011 and on all outstanding balances due from each Member State is shown in the report on the status of contributions

(ST/ADM/SER.B/834). The report for 30 June 2011 may not reflect assessments or credits returned to Member States that were approved by the General Assembly in late June. However, the financial statements include such late-June transactions, and the new amounts due become part of the outstanding contributions from Member States shown as at 30 June 2011. As a result, the amounts shown as contributions outstanding from Member States as at 30 June 2011 in the status-of-contributions report may be lower or higher than the corresponding amounts included in financial statements as at 30 June 2011.

Note 5
Peacekeeping special account fund summaries: income and expenditure and changes in reserves and fund balances (statement I), assets, liabilities and reserves and fund balances (statement II) and cash flow (statement III)

(a) Statements I, II and III contain financial results for all United Nations peacekeeping funds, which are broken down into three groups of related funds and consolidated into a grand total reflecting all individual peacekeeping accounts of the Organization. This consolidated presentation should not be interpreted to mean that any of the individual funds can be used for any purpose other than that for which it is authorized. The financial results of all peacekeeping operations are summarized in statements I, II and III. These are categorized as all active peacekeeping missions (statements IV-XVII), the Peacekeeping Reserve Fund (statement XVIII), the support account for peacekeeping operations (statement XIX), UNLB (statement XX), after-service health insurance for peacekeeping operations (statement XXI) and completed peacekeeping operations (statements XXII-XLVIII);

(b) To comply with the uniform financial statement formats, statement I contains two calculations of the excess (shortfall) of income relative to expenditure. The first calculation is based on income and expenditure only for the current period. The second calculation shown is a net one, which includes non-budgeted accrued expenses for end-of-service and post-retirement liabilities (see note 15), and any prior-period adjustments to income or expenditure.

Note 6
United Nations Peacekeeping Force in Cyprus (statement IV)

By its resolution 47/236, the General Assembly decided that, beginning on 16 June 1993, the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations. Accordingly, from 16 June 1993 onwards, appropriations have been approved and assessments have been issued on the Member States in accordance with relevant General Assembly resolutions.

Prior to 16 June 1993, the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Member States for the financing of UNFICYP. The recording of expenditures for the period prior to 16 June 1993 was based on the total of pledged contributions. Obligations to be financed from such voluntary contributions for the period prior to 16 June 1993 totalled $227,042,965 and are reflected in footnote f to the UNFICYP financial statements (statement IV).

By its resolution 61/233 B, the General Assembly reconfirmed its previous resolution 47/236, in which it had decided that the costs of UNFICYP for the period beginning 16 June 1993 should be treated as expenses of the Organization to be borne by Member States.

Note 7
United Nations Emergency Force 1973 and United Nations Disengagement Observer Force (statement V)

The General Assembly has, on a number of occasions, authorized the temporary suspension of financial regulations 3.2 (b), 3.2 (d), 5.3 and 5.4 in order to allow UNEF 1973 and UNDOF to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 50/83, the authorized retained surplus of $64,931,001 was reduced proportionately by $15,321,728 to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Under the terms of Assembly resolution 53/226, followed by its resolutions 54/266 and 55/264, the authorized retained surplus was further reduced by $13,622,162, leaving a balance of $35,987,111 as at 30 June 2011. This equals the amount held in the special account for unpaid assessed contributions pursuant to Assembly resolution 36/116 A (see note 4 (b)).

Note 8
United Nations Interim Force in Lebanon (statement VI)

The General Assembly has, on a number of occasions, authorized the temporary suspension of financial regulations 3.2 (b), 3.2 (d), 5.3 and 5.4 in order to allow UNIFIL to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of Assembly resolution 50/83, those authorized retained surpluses of $108,461,935 were reduced proportionately by a total of $25,583,986 to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Subsequently, under the terms of resolution 58/307, the authorized retained surplus was further reduced by $63,312,709, representing the net accumulated surplus in the account of UNIFIL from 1978 to 1993, leaving a balance of $19,565,240 as at 30 June 2011. This equals the amount held in the special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A (see note 4 (c)).

Note 9
Authorized retained surplus

In its resolution 57/323, the General Assembly decided to suspend financial regulation 5.5 for certain missions in the light of the cash shortages in those missions. Those missions were the Military Observer Group of MINUGUA (statement XXXVII); ONUMOZ (statement XLI); UNOSOM (statement XLII); UNSMIH, UNTMIH and MIPONUH (statement XXX), UNTAC (statement XLIV); and MINURCA (statement XXXI). The suspension of financial regulation 5.5 for ONUMOZ was amended by General Assembly resolution 65/293 as the net cash available as at 30 June 2010 in ONUMOZ was returned to Member States in the current period.

In its resolution 59/302, the Assembly decided to postpone the return of the net cash available as at 30 June 2004 for UNMIBH (statement XXVIII). The decision to postpone the return of cash was amended by the General Assembly in its resolution 65/293 as the net cash available as at 30 June 2010 in UNMIBH was returned to Member States in the current period.

Note 10
Surplus transferred for strategic deployment stocks

Under the terms of General Assembly resolution 56/292, amounts of $95,978,945 and $45,567,055 were authorized to be transferred from reserves and fund balances of UNPF (statement XXXVI) and UNMIH (statement XXXVIII), respectively, for strategic deployment stocks to be held in the UNLB account (statement XX). Member States had the option either to transfer their share in the surpluses directly to UNLB or to have their shares returned to them upon settling a separate assessment for strategic deployment stocks. Some Member States opted to transfer their share in the surpluses directly to UNLB and, accordingly, surpluses of $54,690,848 and $25,815,321 were transferred directly from UNPF, and UNMIH, respectively. Other Member States opted to settle a separate assessment for strategic deployment stocks for the return of their share in the surpluses in UNPF and UNMIH. In the current period, the last remaining Member State settled its separate assessment for strategic deployment stocks of $13,572,222 and accordingly, surpluses of $29,634,404 and $14,109,949 in UNPF and UNMIH, respectively, were returned to the Member State.

Note 11
Strategic deployment stocks

The General Assembly, in its resolution 56/292, authorized the purchase of strategic deployment stocks. In his report (A/56/870), the Secretary-General stated that once items had been deployed or rotated, the Secretariat would replenish them by charging the replacement costs to the budget of the mission that received the stocks. In order to account for the replenishment of strategic deployment stocks, a separate revolving fund has been established where all such transactions are recorded. The cumulative surplus at the end of the financial period, which incorporates such items as cancellation of prior-period obligations and timing differences between the recording of transfers and the actual replenishment of strategic deployment stocks, is carried over, to be available in the next financial period.

Note 12
Cash pool

(a) Background:

(i) The United Nations Treasury centrally invests surplus funds on behalf of the United Nations Secretariat, including the peacekeeping operations. Such surplus funds are combined in one of several internally managed cash pools, which invest in major segments of the money and fixed income markets. Pooling the funds has a positive effect on overall investment performance and risk, because of economies of scale, and by the ability to spread yield curve exposures across a range of maturities;

(ii) Investment activities are guided by the principles contained in the Investment Management Guidelines. An Investment Committee periodically assesses compliance with the Guidelines and makes recommendations for updates thereto, and also reviews performance of the various cash pools;

(b) Investment management objectives:

Further to the Guidelines, investment objectives of all the cash pools, in order of priority, are the following:

(i) Safety: ensure the preservation of capital;

(ii) Liquidity: ensure sufficient liquidity to enable the United Nations to readily meet all operating requirements. Only assets which have a readily available market value and can be easily converted to cash are held;

(iii) Return on investment: attain a competitive market rate of return taking into account investment risk constraints, and the cash flow characteristics of the pool. Benchmarks determine whether satisfactory market returns are being achieved in the cash pool;

(c) Financial information pertaining to the Headquarters cash pool:

(i) Peacekeeping operations participate in the Headquarters cash pool only, which invests in a variety of securities. Such securities may include, but are not restricted to, bank deposits, commercial paper, supranational securities, government agency securities and government securities with maturities of five years or less. All of the securities are denominated in United States dollars. The cash pool does not invest in derivative instruments, asset-backed, mortgage-backed or equity products;

(ii) Investment transactions are accounted for on a settlement-date basis. Investment income is recognized on the accrual basis; bank fees and other transaction costs that are directly attributable to the investment activity of the cash pool are expensed as incurred in the cash pool and the net income is distributed proportionately to the funds participating in the cash pool;

(iii) Gains and losses on the sale of investments are calculated as the difference between the sales proceeds and book value and are reflected in the net income distributed to the cash pool participants;

(iv) As at 30 June 2011, the cash pool held assets of $8,808.2 million; of this amount $2,407.7 million was for peacekeeping operations in aggregate, as reflected against the cash pool line in statement II — Statement of assets, liabilities and reserves and fund balances;

(v) Financial information of the cash pool as at 30 June 2011 is summarized in table V.1:

Table V.1

Summary of assets and liabilities of the cash pool as at 30 June 2011

(Thousands of United States dollars)

Assets	
Cash	2
Short-term investments at lower of book or fair value	4 637 952
Long-term investments at book value	4 151 941
Accrued investment income	18 327
Total assets	**8 808 222**
Liabilities	
Payable to peacekeeping operations	2 407 678
Payable to other funds participating in the cash pool	6 400 544
Total liabilities	**8 808 222**
Net assets	–

Summary of net income of the cash pool for the year ended 30 June 2011

(Thousands of United States dollars)

Net income	
Interest income	100 988
Trading income	45 795
Securities lending income[a]	2 634
Net income from operations	**149 417**

[a] Securities lending refers to the short-term loan of securities owned by the United Nations to other parties, and for which a fee is paid to the United Nations. The terms of the loan are governed by an agreement, which requires the borrower to provide the United Nations with collateral of a value greater than the loaned security.

(d) Composition of the cash pool:

Table V.2 shows a breakdown of the investments held in the cash pool by type of instrument:

Table V.2

Investments of the cash pool by type of instrument as at 30 June 2011

(Thousands of United States dollars)

	Accrued interest	*Book value*	*Total*	
	(1)	*(2)*	*(1)+(2)*	*Fair value*[a]
Bonds				
Government agencies	7 321	2 007 014	2 014 335	2 014 957
Non-United States sovereigns and supranationals	9 249	2 039 480	2 048 729	2 056 443
United States Treasuries	1 618	1 785 477	1 787 095	1 781 465
Subtotal	**18 188**	**5 831 971**	**5 850 159**	**5 852 865**
Commercial paper	—	842 787	842 787	842 716
Term deposits	139	2 115 135	2 115 274	2 115 135
Total investments	**18 327**	**8 789 893**	**8 808 220**	**8 810 716**

[a] Fair value is determined by the independent custodian based on valuations of securities that are sourced from third parties.

(e) Financial risk management:

The cash pool is exposed to a variety of financial risks, including credit risk, liquidity risk, and market risk (which includes interest rate risk and other price risks), as described below:

(i) Credit risk:

The Guidelines require that investments not be made in issuers whose credit ratings are below specifications, and also provide for maximum concentrations with given issuers. The credit ratings used are those determined by the major credit-rating agencies; Standard & Poor's and Moody's are used to rate bonds and commercial paper, and the Fitch Individual Rating is used to rate term deposits.

The credit ratings of the issuers whose securities were held in the cash pool as at 30 June 2011 are shown in table V.3, which was in compliance with the Guidelines:

Table V.3

Investments of the cash pool by credit ratings as at 30 June 2011

(Thousands of United States dollars)

Bonds

S&P	*Moody's*	*Total*[a]	*Percentage of total*
AAA	Aaa	5 552 690	63.2
AA	Aa1/Aa2	279 281	3.2
Subtotal		**5 831 971**	**66.4**

Commercial paper

S&P	*Moody's*	*Total*[a]	*Percentage of total*
A-1+	P-1	842 787	9.6
Subtotal		**842 787**	**9.6**

Term deposits

Fitch	*Total*[a]	*Percentage of total*
A/B	1 893 676	21.5
B	221 459	2.5
Subtotal	**2 115 135**	**24.0**
Total investments	**8 789 893**	**100.0**

[a] Represents the book value of securities as at 30 June 2011.

(ii) Liquidity risk:

The cash pool is exposed to liquidity risk associated with the requirement of participants to make withdrawals on short notice. It maintains sufficient cash and marketable securities to meet United Nations commitments as and when they fall due. The major portion of the pool's cash and cash equivalents and investments are available within one day's notice to support operational requirements. Hence, the cash pool is able to respond to withdrawal needs in a timely manner, and liquidity risk is considered to be low;

(iii) Interest rate risk:

Interest rate risk is the risk of variability in investments' values due to change in interest rates. In general, as the interest rate rises, the price of a fixed-rate security falls, and vice versa. Interest rate risk is commonly measured by the fixed-rate security's duration, with duration being a number expressed in years. The larger the duration the greater the interest rate risk;

The cash pool is exposed to interest rate risk as its holdings comprise interest-bearing securities. As at 30 June 2011, the cash pool invested primarily in securities with shorter terms to maturity, with the maximum term being less than four years. The average duration of the cash pool was 0.82 years, which is considered to be an indicator of low interest rate risk;

Table V.4 shows how the fair value of the cash pool as at 30 June 2011 would increase or decrease should the overall yield curve shift in response to changes in interest rates. The impact of a shift up or down of up to 200 basis points in the yield curve is shown (100 basis points equals 1 per cent). However, in view of the current interest rate environment, the basis point shifts should be considered to be illustrative.

Table V.4

Sensitivity of the cash pool to interest rates as at 30 June 2011

Shift in yield curve (basis points)	*Change in fair value*	*Total fair value*
	Millions of United States dollars	
-200	127	8 938
-150	96	8 906
-100	64	8 874
-50	32	8 843
0	0	8 811
50	-32	8 779
100	-64	8 747
150	-96	8 715
200	-127	8 683

(iv) Other price risk:

The cash pool is not exposed to other significant price risk, as it does not sell short, or borrow securities, or purchase securities on margin, all of which limits the potential loss of capital.

Note 13
Ageing of assessed contributions receivable

Assessed contributions receivable from Member States have been outstanding for the periods indicated in table V.5. On the basis of United Nations policy, no provision is made for delays in collection.

Table V.5

Outstanding contributions receivable as at 30 June 2011

(Thousands of United States dollars)

Time outstanding	*2011*	*2010*
Less than six months	284 037	694 223
Six months to one year	441 652	73 667
One to two years	185 801	87 675
More than two years	601 619	599 825
Total	**1 513 109**	**1 455 390**

Note 14
Expendable property

In accordance with United Nations system accounting standards, expendable property is not included in the assets of the Organization, but is charged to expenditures against current appropriations when acquired. Disclosure of the value of retained expendable property in the notes to financial statements is not required either under the United Nations system accounting standards. However, as a result of a multi-year effort currently under way in preparation for the implementation of the International Public Sector Accounting Standards, such disclosure shall be made in the notes to the financial statements, as soon as sufficiently reliable information becomes available.

Note 15
Non-expendable property

(a) Table V.6 shows the value of non-expendable property, at historical cost, at peacekeeping missions, according to the cumulative inventory records of the United Nations as at 30 June 2011. In accordance with the United Nations system accounting standards, non-expendable property is not included in the assets of the Organization, but is charged to expenditures against the current appropriations when acquired.

Table V.6
Value of non-expendable property as at 30 June 2011
(Thousands of United States dollars)

Peacekeeping mission	*2011*	*2010*
UNFICYP	15 816	16 233
UNDOF	36 004	35 350
UNIFIL	135 881	141 656
MINURSO	39 169	35 730
UNMIK	27 654	44 563
MONUSCO	290 865	269 925
UNMEE	—	29 195
UNMIL	150 884	157 308
UNOCI	107 833	104 909
MINUSTAH	177 539	150 082
ONUB	—	147
UNMIS	299 199	305 902
UNMIT	49 853	51 098
MINURCAT	90 380	147 997
UNAMID	541 586	419 815
Support for the African Union Mission in Somalia	83 748	42 113

Peacekeeping mission	*2011*	*2010*
UNLB	78 462	79 039
UNLB — strategic deployment stocks[a]	109 925	91 023
Total[b]	**2 234 798**	**2 122 085**

[a] Also includes expendable property of $13,453,461 as at 30 June 2011 ($9,937,700 as at 30 June 2010), which is included in order to provide information on the overall value of strategic deployment stocks.

[b] Includes non-expendable property pending write-off and disposal of $141,641,510 as at 30 June 2011 ($131,112,189 as at 30 June 2010).

(b) The movement in non-expendable property is summarized in table V.7:

Table V.7

Movement in non-expendable property

(Thousands of United States dollars)

	2011	*2010*
Balance as at 1 July	2 122 085	1 777 671
Acquisitions	344 127	468 249
Less: write-offs — accidents, malfunctions, losses and other	(27 385)	(15 640)
Less: dispositions and other	(204 029)	(108 195)
Balance as at 30 June	**2 234 798**	**2 122 085**

Note 16

End-of-service and post-retirement benefits

(a) End-of-service and post-retirement benefits comprise those for after-service health insurance coverage, repatriation benefits and commutation of unused vacation days;

(b) The accrued liabilities for after-service health insurance are shown as liabilities in the after-service health insurance for peacekeeping operations financial statement, statement XXI. The accrued liabilities for repatriation benefits and unused vacation days are shown as liabilities in the financial statements of the individual missions, the support account for peacekeeping operations, and UNLB, as applicable;

(c) As budgetary provisions for end-of-service and post-retirement liabilities have not been made, the resulting deficits are shown in a separate line in the reserves and fund balances section of the statement of assets, liabilities and reserves and fund balances. Further, the net change in these liabilities during the year ended 30 June 2011 is shown in a separate line as "non-budgeted accrued expenses" in the statement of income and expenditures and reserves and fund balances;

(d) After-service health insurance:

(i) Upon end of service, staff members and their dependants may elect to participate in a defined-benefit health insurance plan of the United Nations, provided they have met certain eligibility requirements, including 10 years of participation in a United Nations health plan for those who were recruited after 1 July 2007, and 5 years for those who were recruited prior to that date. This benefit is referred to as after-service health insurance;

(ii) The liabilities for after-service health insurance are determined on the basis of an actuarial valuation, which is usually undertaken every two years, and was last undertaken by an independent, qualified actuarial firm in order to determine the liabilities as of 31 December 2009. The major assumptions used by the actuary to determine the liabilities for after-service health insurance as at 31 December 2009 were a discount rate of 6.0 per cent; health-care escalation rates of 8.4 per cent in 2010, grading down to 4.5 per cent in 2027 and later years for United States medical plans, and 6.0 per cent in 2010 grading down to 4.5 per cent in 2027 and later years for medical plans outside the United States; and retirement, withdrawal and mortality assumptions consistent with those used by the United Nations Joint Staff Pension Fund in making its own actuarial valuation of pension benefits;

(iii) Another factor in the after-service health insurance valuation is to consider contributions by all plan participants in determining the Organization's residual liability. Thus, contributions from retirees are deducted from the gross liability and a portion of the contributions from active staff is also deducted to arrive at the Organization's residual liability in accordance with cost-sharing ratios authorized by the General Assembly. These ratios require that the Organization's share not exceed one half for non-United States health plans, two thirds for United States health plans, and three quarters for the medical insurance plan;

(iv) On the basis outlined in (ii) and (iii) above, the value of the accrued liability as at 31 December 2009, net of contributions from plan participants for the United Nations, was $2,302,505,000, of which the portion pertaining to peacekeeping operations was estimated at $364,983,000;

(v) The accrued liabilities for peacekeeping operations of $364,983,000 as at 31 December 2009 have been rolled forward to 30 June 2011 and estimated at $438,979,000, which is shown in the after-service health insurance for peacekeeping operations financial statement, statement XXI;

(vi) The Organization's gross and net liabilities for peacekeeping operations are shown in table V.8:

Table V.8

After-service health insurance liabilities for peacekeeping operations as at 30 June 2011

(Thousands of United States dollars)

	2011	*2010*
Gross liability	720 398	638 131
Offset by contributions from plan participants	(281 419)	(249 531)
Net liability of the Organization	**438 979**	**388 600**

(vii) Further to the assumptions set out in (ii) above, it is estimated that the present value of the liability would increase by 18 per cent or decrease by 14 per cent, respectively, if the medical cost trend is increased or decreased by 1 per cent, all other assumptions remaining constant. Similarly, it is estimated that the accrued liability would increase by 19 per cent and decrease by 15 per cent, respectively, if the discount rate is decreased or increased by 1 per cent, all other assumptions remaining constant;

(e) Repatriation benefits:

(i) Upon end of service, staff who meet certain eligibility requirements, including residency outside their country of nationality at the time of separation, are entitled to a repatriation grant, which is based on length of service, and travel and removal expenses. These benefits are collectively referred to as repatriation benefits;

(ii) The total amount of accrued liabilities for repatriation benefits across peacekeeping operations was $152,596,916 as at 30 June 2011, compared with $97,376,034 as at 30 June 2010;

(f) Unused vacation days:

(i) Upon end of service, staff members may commute unused vacation days up to a maximum of 60 working days for those holding fixed-term or continuing appointments;

(ii) The total amount of accrued liabilities for unused vacation days across peacekeeping operations was $118,209,284 as at 30 June 2011, compared with $92,509,395 as at 30 June 2010.

Note 17
Facilities provided and fees waived under status-of-forces or status-of-mission agreements

(a) Table V.9 presents the value of the facilities provided free of charge under status-of-forces or status-of-mission agreements entered into with Member States in whose country the peacekeeping operation is located. The amount was estimated on the basis of fair rental values. In accordance with the accounting policy set out in note 3 (d) (ii), the provision of these facilities is not accounted for as voluntary contributions in kind:

Table V.9

Facilities provided under status-of-forces or status-of-mission agreements during the year ended 30 June 2011

(Thousands of United States dollars)

Peacekeeping mission	*2011*	*2010*
UNFICYP	240	222
UNDOF	511	511
UNIFIL	2 746	2 864
MINURSO	1 454	1 561
UNMIK	116	121
MONUSCO	2 987	2 948
UNMIL	499	517
UNOCI	698	796
MINUSTAH	4 523	4 590
UNMIS	29 536	15 744
UNMIT	4 338	2 809
MINURCAT	5 675	8 766
UNAMID	783	965
UNLB	2 458	2 593
Total	**56 564**	**45 007**

(b) A number of fees and taxes that are usually charged for services provided were waived under status-of-forces or status-of-mission agreements entered into with Member States in whose country the peacekeeping operation is located. Such waived fees and taxes included landing fees and other fees at airports totalling $31.2 million, mainly in MONUSCO ($11.3 million), UNAMID ($8.7 million), UNMIS ($7.3 million); vehicle registration and driving licence fees totalling $4.3 million, mainly in UNIFIL ($4.2 million); and airport passenger taxes totalling $2.1 million, mainly in UNOCI ($1.0 million). The above excludes import duties and value-added taxes, which were waived or refunded pursuant to the Organization's privileges under the Charter.

The above amounts were estimated by comparison with fees and taxes applicable for similar services. In accordance with the accounting policy set out in note 3 (d) (ii), the waiver of these fees and taxes is not accounted for as voluntary contributions in kind.

Note 18
Contingent liabilities

During the year an arbitration case regarding a claim of $18 million involving a supplier of generators and other equipment was decided in favour of the Organization. However, the supplier has filed a claim contesting the arbitration award, which the Organization is opposing. As the outcome of the claim is not determinable at present, no provision for the claim has been made in these financial statements.

Annex I

Peacekeeping operations funded by the regular budget: status of appropriations by major object of expenditure for the eighteen-month period of the biennium 2010-2011 ended 30 June 2011

(Thousands of United States dollars)

Programme	*Appropriation*[a]	*Salaries and related costs*	*Travel*	*Contractual services*	*Operating expenses and supplies*	*Acquisitions*	*All other expenses*	*Total expenditure*	*Unencumbered balance*
Department of Peacekeeping Operations									
Executive direction and management	3 388	2 550	584	16	232	33	—	3 415	(27)
Programme of work	8 365	6 085	106	7	—	—	—	6 198	2 167
Programme support	1 508	395	—	—	643	192	—	1 230	278
Department of Field Support									
Executive direction and management	2 119	1 347	34	—	5	—	—	1 386	733
Programme of work	6 187	3 815	18	6	—	—	—	3 839	2 348
Peacekeeping missions[b]									
UNTSO	68 919	38 863	1 587	317	4 644	1 514	—	46 925	21 994
UNMOGIP	22 418	10 219	1 031	127	2 841	984	—	15 202	7 216
Total	**112 904**	**63 274**	**3 360**	**473**	**8 365**	**2 723**	**—**	**78 195**	**34 709**

[a] Appropriation is for the biennium 2010-2011.

[b] Funded by the regular budget.

Annex II

Activities related to peacekeeping operations funded by trust funds: schedule of income, expenditure, reserves and fund balances for the fiscal year ended 30 June 2011

(Thousands of United States dollars)

Trust fund	*Reserves and fund balances beginning of period*	*Income*	*Expenditures, transfers and adjustments*	*Reserves and fund balances end of period*
Trust Fund in Support of the Delimitation and Demarcation of the Ethiopia/Eritrea Border	3 879	71	—	3 950
Trust Fund to Support the Peace Process in Ethiopia and Eritrea	1 136	17	589	564
Trust Fund for Somalia — Unified Command	377	7	—	384
Trust Fund in Support of the Implementation of the Agreement on a Ceasefire and Separation of Forces signed in Moscow on 14 May 1994	482	6	477	11
Trust Fund for the Police Assistance Programme in Bosnia and Herzegovina	296	5	—	301
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	7 183	132	—	7 315
Trust Fund in Support of the Department of Peacekeeping Operations	6 182	10 616	6 898	9 900
Trust Fund for the Rapidly Deployable Mission Headquarters	969	18	—	987
Trust Fund to Support the Peace Process in the Democratic Republic of the Congo	5 775	735	2 993	3 517
Trust Fund to Support the United Nations Interim Administration in Kosovo	1 010	19	—	1 029
Trust Fund to Support the Ituri Pacification Commission	6	1	—	7
Trust Fund in Support of the Peace Process in the Sudan	1 639	106	818	927
Trust Fund for the African Union-United Nations Joint Mediation Support Team for Darfur	11 063	735	3 517	8 281
Trust Fund for the Support of the Activities of the United Nations Mission in the Central African Republic and Chad	9 205	4 497	10 252	3 450
Trust Fund in Support of the African Union Mission in Somalia	18 695	12 505	17 738	13 462
Trust Fund to Support Lasting Peace in Darfur	266	5	—	271
Total	**68 163**	**29 475**	**43 282**	**54 356**

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